The Pennsylvania State University

The Graduate School

Department of Adult Education

ACCOUNTING IN ACTION: LEARNING IN THE FIELD

A Dissertation in

Adult Education

by

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Submitted in Partial Fulfillment
of the Requirements
for the Degree of

Doctor of Education

December 2008

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ABSTRACT

The study is an investigation of the process of using service-learning as pedagogy to infuse passion into accounting education and develop the American Institute of Certified Public Accountants' (AICPA) Core Competencies through the use of action research. Experiential learning theory that incorporated holistic approaches (cognitive, affective, spiritual, multiple intelligences, and inclusive education) provided the theoretical framework. The service-learning experience met community needs and classroom objectives in a managerial accounting class (introductory level cost accounting course required of all business students) particularly those that reflect higher levels of skills in the broad business, functional, and personal categories of the AICPA Core Competencies. Service-learning is an educational experience in an organized activity that meets community needs and class objectives. It is course-based and credit-bearing, and it incorporates critical reflection on the experience to enhance knowledge, skills, and civic responsibility. A purposeful sample of twenty-eight students in an accounting class conducted research on the Volunteer Income Tax Assistance Program developed by the Internal Revenue Service. They conducted site research and select an appropriate site in which to provide the free tax assistance for low-to moderate-income taxpayers; designed and created a VITA website; developed advertising and training materials using a variety of media, found appropriate outlets for the advertising materials and distributed the media to the community; developed and implemented financial literacy training classes for the socio-economically marginalized people in our community; and developed and implemented recruitment sessions for VITA volunteers. Extensive qualitative data was

collected from student journals, meeting minutes, Blackboard discussions, focus group interviews, and structured open-ended questionnaires; researcher field notes and journals; and community member feedback. The study provides strong evidence of the program implementation process and impact, guidance on ways to structure the instructional process, and intellectual skill development. It also provides substantial evidence of the student meaning making process as they reflected individually in journals and in collaboration with others. The study provides evidence of Magolda and King's (2004) "learning partnerships model" where more complex skills (i.e. critical thinking and problem solving) occur through the integration of dimensions that include the cognitive, intrapersonal, and relationship with others. The data provides rich and in-depth evidence of student development of passion and relevance in studying accounting as they turned a project into a "mission" to reflect their deep devotion and commitment to their community service. Understanding of managerial accounting was validated in examination scores that averaged ten points higher in this service-learning class than the control groups in two non-service-learning managerial accounting classes that the researcher taught during the same semester. Strong evidence is provided by this multi-dimensional and multi-disciplinary service-learning experience of the development of AICPA Core Competencies enhanced by holistic approaches. These holistic approaches include evoking feelings and imagination using symbols, film, quotations, and open-ended questions in journals. Evidence of strong connections with others occurred as students developed the ability to listen more deeply to the multiple perspectives of the diverse population within their class and in the community.

TABLE OF CONTENTS

ACKNOWLEDGEMENTS

I would like to thank my devoted husband, Ted, my children, Kevin and Sean, and my Mom and Pap for their inspiration, love and support. My family and students in this study inspired me to complete this amazing journey.

Chapter 1

Introduction to the Study

There is a need for significant change in accounting education. As reported by the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA):

> There is little doubt that the current content of professional accounting education, which has remained substantially the same over the past 50 years, is generally inadequate for the future accounting professional. A growing gap exists between what accountants do and what accounting educators teach….Accountants who remain narrowly educated will find it more difficult to compete in an expanding profession….The Committee's analysis of accounting practice has indicated that accounting education as it is currently approached requires major adjustments between now and the year 2000. [Bedford Commission, AAA, 1986, prologue introduction, p. 2].

More than twenty years after this quote from the Bedford Committee (1986), its concerns continue to be espoused by the AICPA. In their Vision Statement (2000) they describe the need for Certified Public Accountants (CPAs) to become "leaders in change" who must bring insight, passion, and commitment to the delivery of value to people and organizations in order to survive in the future. This need for change in the accounting profession that begins with what we teach our students in accounting classes is reflected in the following quote:

> Change does not occur in simple cause and effect patterns. Change is nonlinear and complex. The CPA profession is accustomed to a linear, numbers-driven,

standards-focused framework. Approaching change in a linear fashion will preclude the profession from participating in the decision-making strategies that will create value in the future marketplace. (CPA Vision Project, 2000)

The research finds current accounting education too focused on content, often irrelevant, not preparing students for the ambiguities of the business environment, lacking in creativity and exposure to real businesses, and in skill development (AICPA, 1998, 1999, 2000; Albrecht & Sack, 2000; Bedford Commission, 1986). Traditionally, accounting classes focus on students learning accounting concepts and mastering the technical aspects of debits and credits and financial statement presentation formats with little time available for real life experiences with these accounting concepts, particularly in the fundamental accounting classes. Much of what they learn is memorized and assessed based on multiple choice or true and false tests, and problems with one correct answer. Little opportunity exists for dealing with the ambiguities and complexities of our global society and the demand for increased decision making skill.

Current Efforts to Deal With Problems in Accounting Education

In an effort to deal with the problems in current accounting education the AICPA in its Core Competency Framework (1999) has identified three core competency areas that are vital to future success. These include broad business, personal, and functional competencies. The common threads in all of these competencies are the focus on the contextual components of a diverse and complex business environment and the skills needed to address this context. These skills include the development of higher levels of critical thinking, communication, and interpersonal skills to enable accountants to add greater value in the work that they perform through better decision making. It is

suggested that these skills will enable greater knowledge and understanding of and responses to a rapidly changing and multiple socio cultural and economic global business environment.

The competencies are embedded in this global business context. They appear to provide a complete approach to learning that recognizes multiple skill, attitude, and behavioral issues inherent in learning. So, what is missing? Although attitudes and behaviors are clearly components of the competencies, there is no apparent recognition of the multiple dimensions of learning from a cognitive, affective, and spiritual perspective. Do we develop attitudes and behaviors from only a cognitive perspective as the core competencies seem to imply?

Multiple Dimensions of Learning

While not evident in the "Core Competency Framework" (AICPA, 1999), it appears that the AICPA recognizes that emotions (the affective domain) influence learning at its core. In the "Vision Project" (AICPA, 2000) a key theme identified in achieving the changes necessary for the success of accountants into the future is overcoming a deep seated resistance to change. Stress, self-esteem, and insecurity are identified as change inhibitors while open and honest communication about feelings and perceptions are recognized as vital to managing change successfully. Meaningful communication is based on honesty and integrity according to the "Vision Project" (AICPA, 2000, p. 22).

It appears from this discussion that the AICPA recognizes that the affective domain provides the foundation for change that occurs when we learn new knowledge and ways of doing things more effectively. "The Vision Project" (AICPA, 1999) also

provides numerous references to the need for accountants to find passion in their work. Passion is a deep emotional and spiritual connection that is evident in those who care deeply about their life work and the people in their lives. Many in adult education have emphasized the need to develop and nurture the affective and spiritual domains in order to enable students to learn more deeply (Cranton, 2006; hooks, 1994; Palmer, 2004, 1998; & Tisdell, 2003). "The major ideas at the heart of every discipline arose from the real life of a real person – not from the mind alone, but from the thinker's psyche, body, relationships, passions, political and social context" (Palmer, 1998, p. 2). If the affective and spiritual domains are foundational to learning (changing accounting practices, beliefs, and attitudes) as "The Vision Project" asserts, what can we do as educators to develop them in our classes and still cover the accounting concepts, principles, and theories necessary for enhanced critical thinking and decision making?

Need for Active Learning Methods

According to a major accounting study (Albrecht & Sack, 2000), focus-group participants and survey respondents suggest that creative learning methods need to be developed, such as teamwork assignments with real companies, oral presentations, written assignments, and the involvement of business professionals in the classroom. The active involvement of students in their learning through teamwork assignments such as case studies, role plays, and simulations is advocated by many in the profession (Albrecht & Sack, 2000; Andersen & Co., Young, Coopers & Lybrand, Deloitte Haskins & Sells, Ernst & Whinney, Peat Marwick Main & Co., Price Waterhouse, & Touche Ross, 1989; Bedford Commission, 1986; Sundem, 1999). While these experiences inside the classroom offer students active engagement in the learning environment, Albrecht and

Sack's study (2000) suggests using experiences that are outside the classroom such as internships and service-learning. These experiences offer the contextual elements inherent in an uncertain and ambiguous global business society.

Current accounting education does include out-of-classroom experiences in the form of internships. Students perform work for which they are paid in accounting firms and businesses that facilitate professional development of accounting skills in auditing and taxation, for example. College credits through independent study courses can be earned by students involved in internships. However, internships are typically not integrated into the classroom. They are separate experiences. Service-learning provides real-life experience and integrates community service with learning in the classroom.

Service-learning provides the opportunity for students to practice knowledge and skills that are important components of the AICPA Core competencies in real life settings. Because students are serving an often marginalized community as unpaid volunteers, they are opening their hearts and minds to greater diversity in contexts with multiple social, economic, and cultural groups of people. This broadens student thinking in a global context that is often complex and ambiguous. The AICPA highlights student development of a broad business perspective in its Vision Project (AICPA, 1998, 1999, 2000). Service-learning is the pedagogy that forms the context for this study. The research reviewed in Chapter 2 provides evidence of the positive outcomes of service learning in developing the complex skills of the AICPA core competencies and the three learning domains: cognitive, affective, and spiritual.

The accounting profession is clearly suggesting that educators must incorporate pedagogical methods into their teaching that do not simply rely on memorization of

knowledge (that students quickly forget), but that allow students to apply that knowledge in practice inside and outside the classroom and critically reflect on the experiences in the classroom. Can we, as educators, find experiences for students inside and outside the classroom that will help them to make sense of the textbooks they are reading, and can these experiences enhance student understanding and application of the concepts and information that they are reading about to solve problems and become critical thinkers in a rapidly changing world? How do we create an atmosphere in our classes that will enable students to find passion and relevance in studying accounting? How do we teach course content and facilitate the skills that students need to be creative and critical thinkers in an ambiguous and complex world? This study investigates these questions through the lens of a service-learning pedagogy. The definition and models are explained in the next section.

Service-Learning Definition and Models

There are several definitions of service-learning in the literature. All involve students in performing work for community agencies, primarily non-profit groups. Community refers to local neighborhoods, the state, the nation, and the global community (Jacoby, 1996, p. 5). The differences lie in the extent to which the service work or the learning aspect is emphasized. The hyphen symbolizes the symbiotic relationship between service and learning (Migliore, 1995 in Jacoby, 1996, p. 5). It is not the same as community service in which students and others perform services for community organizations with no integration of course objectives and reflection in the process. The most often quoted definition that reflects the "SERVICE-LEARNING" typology in the service-learning literature in business and accounting is Bringle and Hatcher (1996).

Service-learning is a credit-bearing, educational experience in which students participate in an organized service activity that meets 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. Unlike extracurricular voluntary service, service-learning is a course-based service experience that produces the best outcomes when meaningful service activities are related to the course material through reflection activities such as directed writing, small group discussions, and class presentations. (pp. 112-122)

This definition is the one that I use throughout this study.

Service-Learning Benefits

Although the learning process in service-learning is the focus of my study, I am aware from the research that recognizing the reciprocal benefits of service-learning in creating greater equality and justice in the relationships between communities and schools is important to its acceptance and sustainability by both groups. Service-learning experiences must incorporate the classroom, university, and service provider's goals and objectives into the experience. In my review of successful service-learning programs at institutions of higher education around the country (Augsburg College, University of Michigan, Bentley College, Bates College, University of Utah, and the University of Pennsylvania) the integration of service-learning into the classroom requires strong community partnerships doing research and developing programs that meet both academic and community needs and that value the perspectives of each group.

Community agencies are actively involved in the planning, implementation, and evaluation of the service-learning projects.

Numerous studies exist that suggest that service-learning pedagogy provides experiences that develop and enhance skills in critical thinking, communication, interpersonal relationships, decision making, and heightened awareness of the ambiguities and complexities of our global society (see, for example, Gujarathi & McQuade, 2002; Harrington & Schibik, 2004; McCarthy & Tucker, 2002; Papamarias, 2002).

However, research in the use of service-learning in accounting classes is less extant, as noted in Rama, Ravenscroft, Wolcott and Zlotkowski's (2000) extensive review of literature on service-learning with a focus on helping accounting educators incorporate these experiences in their classes. They identify the link between the AICPA "personal" competency outcomes (i.e. interaction, decision-making, and communication) that is suggested in service-learning study results (i.e. Eyler & Giles, 1999, in Rama et al, 2000) to provide a rationale for using service-learning in accounting. They find an increase of volunteerism in the accounting profession for personal satisfaction from helping others, professional development, networking, and enhancing the public image of the profession (p. 657) as justifications. Despite the rationale for service-learning, the studies reviewed are from disciplines other than accounting (i.e., sociology, psychology, political science). The reason for this is identified in the paucity of research in service-learning related to accounting. The only comprehensive work that I have found in service-learning in accounting is Rama's (1998) edited book in which several colleges that use service-learning in accounting describe their programs and outcomes. While this

information is useful, it does not provide in-depth research on the process of using service-learning in accounting classes. What is common in this research is the identification of outcomes based on student grades and self-reports from surveys.

The State of Service-Learning Research

Service-learning studies based on self-reports has led to criticism of current service-learning research by several top scholars in the service-learning field at the Sixth Annual International Service-Learning Research Conference in Portland, Oregon (Romaley, Cohen, Giles, & Holland, 2006; Furco, Holland & Howard, 2006). They expressed a need for high quality experimental studies that provide strong evidence of the service-learning program's impact on the development of academic skills such as problem solving, self-efficacy/monitoring, and other intellectual outcomes. A high quality study according to these scholars should provide strong evidence of service-learning's impact on skill development by documenting the processes and approaches used with clarity and depth. This will provide guidance to other teachers on better ways to structure the instructional process to achieve intellectual skill development. In addition, measures need to be designed that reflect student demonstration of their skill competencies rather than simple testimonies of it (Eyler, 2000, 2002).

The Sixth Annual International Service-Learning Research Conference also provided evidence of holistic approaches that incorporate spirituality (Welch, 2006) and emotion (Shumer, 2006). Shumer's discussion of passion as an objective of service-learning was particularly relevant to this study. He describes those who serve as having

a fire inside … knowledge is inert, [it] raises awareness and understanding, but by itself, does not usually lead to action. Rather, passion is engaging. Passion creates

energy and movement. Emotion is the key to passion. Emotion, which drives the passion, creates engagement. (p. 9)

The AICPA in its Vision Project speaks of the need for passion in accounting but never defines or describes it. Shumer's (2006) description is very powerful in recognizing the holistic aspects of dynamic learning and understanding while performing service to others. Service is precisely what accountants are expected to provide to enhance public trust in the accuracy and fairness of financial reporting.

Service-learning literature (Edwards & Marullo, 1999; Eyler & Giles, 2001; Gujarthi & McQuade, 2002; Rama et al, 2000) also supports the cognitive outcomes that are evidenced in the more complex behaviors of Bloom's Taxonomy (1956, 1973) in critical thinking, decision making, and problem-solving in unstructured and ambiguous situations. The development of these behaviors/skills are key to the AICPA core competencies and its broad business focus on strategic planning, project management, management of people and resources, and greater understanding of cultural diversity and business activities and environments.

Despite these positive outcomes evidenced in the research on service-learning, there is a lack of evidence on the process of implementing service-learning in the classroom to achieve these outcomes. Clearly, success in developing positive outcomes requires critical reflection and much has been written about the use of journals, portfolios, essays, and papers to foster critical reflection. However, I found only one in-depth study (Green, 2006) of the process of developing critical reflection evident in higher-level thinking skills required in the AICPA Core Competencies. This study investigated service-learning in a college history class using action research.

There are criticisms of the service-learning movement that focus on its significant limitations in becoming embedded in higher education. These criticisms relate to its pedagogical, political, and institutional impact (Butin, 2006). While Butin is a proponent of service-learning, he suggests that there needs to be better ways of engaging students, the community, and academia in it that recognizes the reciprocal benefit to each. These criticisms will be discussed in Chapter 2.

My prior experience as an accounting educator has included the use of in-classroom activities, such as cases and simulations; however, neither of these involves the student in real-life practices. Therefore, my focus in this research is on an investigation of service-learning as pedagogy to enhance student learning in accounting. Service-learning may provide an impetus for students to discover the need-to-know accounting issues and develop the more complex skills inherent in the AICPA Core Competencies.

In this introductory section, I have provided evidence from the accounting profession (AAA, AICPA, Albrecht & Sack, 2000) of the need for alternative pedagogies in accounting classes in higher education that will better prepare students for the uncertainty and ambiguity of the accounting profession and our global business world. This evidence includes the need for the development of AICPA core competencies in skill areas such as interpersonal, risk analysis, critical thinking, decision making, and broad business skills that are not being sufficiently fostered in a traditional passive learning environment. In addition, I have provided evidence that service-learning may be an appropriate pedagogy to address the concerns of the accounting profession and the development of its core competencies. The evidence also supports development of the affective and spiritual domains in addition to the cognitive to foster deeper learning.

Positive outcomes are reflected in the service-learning literature (see, for example, Rama et al, 2000; Ewell, 2001; Gujarathi & McQuade, 2002; McCarthy & Tucker, 2002; Papamarias, 2002; Harrington & Schibik, 2004). In the next section, I describe my theoretical framework.

Theoretical Framework

The theoretical framework that informs this study is experiential learning theory. Fundamental to experiential learning theory is the belief that learning occurs through engagement in direct experience and focused reflection that facilitates learning of information, skills, and behaviors (Boud & Miller, 1996; Cranton, 2006, 2002; Brookfield, 2005; Fenwick, 2003; Kolb, 1984). It centers on the learner rather than the instructor. It developed from a philosophy that has been strongly influenced by the writings of John Dewey (1933, 1938), and Paulo Freire (1971, 1974) who viewed education as a socio-political process of actively engaging students in experiences that assist them in developing a critical understanding of subject matter.

Experiential learning theory has been primarily informed by a cognitive perspective of experiential learning that focuses on the mental processes that we use to create knowledge. Kolb (1984) is one of the most well known writers and practitioners on experiential learning from this perspective. His model of experiential learning is a continuous learning cycle that begins with a concrete experience in which participants are fully and openly involved (i.e. solving a problem in a real-life setting). The next stage involves the learner in reflection about their perceptions of the experience and to make sense of it. In the third stage, the learner uses abstract conceptualization to create concepts that integrate their observations into logically sound theories (i.e. to solve

problems). In the final stage the learner uses these theories (i.e. solutions) and actively experiments with them in the same or a new setting to determine if the solution or theory is viable. The cycle is not linear, because learners go back and forth between the reflection, experimentation and conceptualization to improve and experiment in new situations or contexts.

Kolb's model is useful; however, it fails to acknowledge other factors besides the cognitive domain that impact student learning from experience. For example, learning, particularly in the reflection and active experimentation process often occurs through the affective, spiritual, and physical domains. This is evidenced in hooks' (1994) educational practice of experiential learning that she describes as the "passion of experience" (p. 91). Deeper learning occurs through a process of empowerment and self-efficacy that she calls "engaged pedagogy" (p.15) in which student learning occurs through holistic approaches that incorporate the mind, body, and spirit.

Further evidence of experiential learning from a holistic perspective is found in Boud and Miller (1996) who describe it as "animation" (p. 7). Learning from experience is actively constructed by learners in multiple socio-cultural and emotional contexts in ways that recognize the multiple dimensions of learning including the social, personal, and transpersonal (spiritual). This holistic worldview of experiential education encompasses the affective, physical, and spiritual domain, multiple learning styles and intelligences, and inclusive (of multiple socio- cultural issues) education as well as the cognitive domain.

This study is using experiential learning theory that is informed by Boud and Miller (1996), a holistic perspective that incorporates the skills of critical analysis,

reflection, self-efficacy, decision-making, experimentation, investigation, creativity, synthesizing, problem solving, meaning making, self-direction, and active questioning. "Learners are engaged intellectually, emotionally, socially, politically, spiritually, and physically in an uncertain environment where the learner may experience success, failure, adventure, and risk taking … (in interactions with each other, their teachers, and the environment that challenge them) to explore, issues of values, relationship, diversity, inclusion, and community" (Itin, 1999, p. 93). Service learning is a form of experiential learning in which students participate in an organized service activity that meets identified community needs and in which students reflect on the service activity in order to gain further understanding of course content, a broader appreciation of the discipline, and an enhanced sense of civic responsibility (Rama et al, 2000).

Much of the literature on service-learning uses Kolb's Model of experiential learning as a theoretical framework (See, for example, Loo, 2002; Mainemelis, Boyatzis, & Kolb, 2002; Sims, 2001; Wolcott, et al, 2000). However, there is also evidence in the service-learning literature that follows the holistic perspective of experiential learning theory.

Several authors in the service-learning literature have identified service-learning projects where students gained a greater understanding of multiple socio economic and multicultural groups and the complex social and economic issues that they face (Bremser, DeBerg, Oddo, Pringle, & Rama, in Rama, Ed., 1998). This occurred as students actively participated in community-based projects such as tax preparation, management, and marketing assistance to marginalized groups.

The service-learning literature also provides evidence of its connection to the affective and spiritual domains (Astin, 2002; Shumer, 2006; Welch, 2006). They provide evidence of deeper connections between the students and the service recipients and among the students themselves. There is significant research outside of service learning that finds that a spiritually centered classroom will inspire and engage students more deeply by integrating greater meaning, wholeness, compassion, and inclusiveness into the learning situation (Palmer, 1998, 2004; Shahjahan, 2004; Tisdell, 2003).

Problem Statement

Accounting education needs to change, according to the AICPA Vision Project, in order for accountants to develop the higher level skills (i.e. creative thinking and problem solving) that the AICPA Vision Project (1999) recommends and to bring passion into the work that accountants do. In addition, the accounting profession (AICPA, AAA, AECC) stress the need for accountants to be better prepared to deal with the complexities in our global business world. However, the focus is on cognitive aspects of learning in critical thinking, problem solving, and decision making. Passion and creativity are not cognitive processes alone. They involve emotion and imagination. Therefore, we need to foster holistic aspects of learning that incorporate the heart, the mind, and the soul, to improve the quality of our educational practices (Cranton, 2006; hooks, 2003, Tisdell, 2003, and Palmer, 1998).

Accounting education also needs to incorporate active learning strategies such as service learning according to the recommendations of the Albrecht and Sack (2000) study, AICPA, and American Education Change Commission (AECC). Experiential

learning strategies such as service-learning allow students to apply accounting knowledge in practical applications inside and outside the classroom and critically reflect on the experiences in the classroom. Although numerous studies exist that suggest positive outcomes and the importance of critical reflection, there is a lack of evidence on the process or how to of implementing service-learning, particularly critical reflection in the classroom to develop the higher level thinking skills that are reflected in the AICPA core competencies.

Purpose of Study

My study is an investigation of the process of using service-learning as a pedagogy to infuse passion into accounting education and develop the AICPA core competencies through the use of action research in my accounting classes. Action research is most appropriate, because of my focus on how I can improve my own practice as an educator. As an action researcher I facilitated the process of service-learning in an accounting class and was actively involved with my students and service-provider in investigating and altering the learning process as needed on a continuous basis. Therefore, the purpose of this study is to explore the implementation and impact of service-learning as a strategy in accounting education.

Research questions

1. How did an educational practice that incorporated service-learning promote the changes that the accounting profession suggest and create an atmosphere in classes that enabled students to find passion and relevance in studying accounting?

2. How did the development and implementation of a service-learning experience in the classroom enhance student understanding and application of the concepts and information that they read about and develop the complex skills of the AICPA Core Competencies?

3. How did holistic approaches to experiential learning facilitate greater passion and excitement in the work that we did and the depth of learning required by the higher level skills of the AICPA core competencies?

<div align="center">Significance</div>

Although several studies exist in accounting and service-learning that describe program design and generic outcomes (i.e. critical thinking, connections between course material and service, teamwork skills), most use student self-assessment in surveys and the results of graded papers and projects from the teacher's perspective. This study provides the only evidence of service-learning tied to the development of specific AICPA core competencies in an accounting course for credit. It is also the only study that I have found that includes triangulation from multiple data sources (journals, questionnaires, and focus group interviews, in addition to researcher's perspectives and grades on examinations.

As literature previously referred to in the accounting field (AAA, AICPA) has indicated, there is a strong need for accounting educators to develop deeper understanding and higher level thinking skills that are reflected in the AICPA core competencies through active learning strategies such as service-learning. The service-learning literature support the positive outcomes in the development of the social

(interpersonal relationships), personal (critical thinking and communication), and broad business skills (awareness of ambiguities and complexities in a global society) comparable to the AICPA core competencies. However, much of this literature does not provide in-depth understanding of the process of conducting a high-quality service-learning program. Specifically, I am not aware of any studies of service learning in accounting classes that provides an in-depth study of the process of creating a high-quality program that develops the AICPA core competencies.

This need for studies that develop high-quality service-learning experiences was recently discussed in the Sixth Annual International Service-Learning Research Conference (October 13-16, 2006). Suggestions included studies on how a quality service-learning program is developed (an experimental study) and documented through both qualitative and quantitative methods that provide strong causal connections between the service and the learning outcomes that take place. Future research needs to provide greater depth in implementation strategies, as well as stronger measurements of the existence of service-learning outcomes referred to above.

Another significance of this study is its contribution to the practice of teaching adults in accounting and other business disciplines. It added the holistic dimension to the active learning component of experiential learning. Students benefitted from its inclusion of inclusive education; multiple intelligences; and the inclusion of cognitive, affective, and spiritual domains. This study broadens practices that have historically focused only on the cognitive realm and assessment through quantitative measures. The study provides extensive qualitative data on the process of using service-learning to enhance the AICPA core competencies. This will enable adult educators in accounting and other business

disciplines to make better decisions about program development of higher level thinking skills through reflection, and experiential learning in adult education, specifically, service-learning.

This study also meets a need, identified by the Sixth Annual International Service-Learning Research Conference (October 13-16, 2006), for engaged scholarship that integrates teaching, research, and service, and engages faculty in work that meets the university's mission and goals and community needs. Community members, faculty, and students are participating in research about public issues that will contribute to the significant advances in discipline knowledge and social issues. Critical to engaged scholarship is that it is based on strong theoretical and practical bases and uses investigative methods (both quantitative and qualitative). A strong practical base is provided by this study through an action research methodology that involved students, one of which was a non-traditional adult student in setting common goals and objectives and in the implementation and assessment of them. I also incorporated a strong theoretical base for using a rarely used experiential theory lens in service-learning that is informed by a holistic perspective. By becoming "embedded in the culture in which the knowing and learning have meaning" (Wilson, 1993, p. 77), learning can be more authentic to students, particularly adult students who are often balancing factors such as work, family, social, and economic issues. Learning is contextual and holistic. It does incorporate the mind, body, and the soul in social activities with classmates and others both inside and outside the classroom if it is truly authentic. Service-learning immerses (adult) students in situations that are "integrally and inherently situated in the everyday world of human activity" (Wilson, 1993, p. 71).

Numerous service-learning studies (Loo, 2002; Mainemelis, Boyatzis, & Kolb, 2002; Sims, 2001; Wolcott, et al, 2000) are informed by a cognitive, constructivist perspective, principally, Kolb's (1984) model of experiential learning, through a cyclical and cognitive process of experimentation in concrete experiences that invoke learning through reflection that enables deeper understanding of theories or problems, leading to modifications or solutions, further experimentation with these changes, further modifications, and transfer to other contexts. There is also evidence of other experiential learning perspectives that are more holistic (Boud & Miller, 1996) and "animate" the learner in the passionate pursuit of learning through experiences imbedded in the context and in the cognitive, affective, and spiritual domains. There is evidence in the service-learning literature of the influence of the spiritual domain (Astin, 2002) in using symbols and imagination to invoke learning. Additional evidence of inclusive education that fosters greater understanding of multiple socio economic and multicultural groups and the complex social and economic issues that they face (Rama, Bremser, Oddo, DeBerg, & Pringle, in Rama, Ed., 1998) is presented in experiences with diversity in community settings where, for example, learners work with diverse others to solve problems and provide tax preparation services.

Assumptions

The primary assumptions that I am making in this study are that service-learning is an enjoyable and meaningful learning experience that is more effective than passive learning.

It is assumed that students will be capable of performing a service-learning assignment and that they will prefer active learning to passive learning. Additionally, it is

assumed that there are appropriate service-learning opportunities in the local area of my

university and that these opportunities can be linked to classroom theory.

Further, it is assumed that reflection in journals and dialogue will reflect the

development of higher level thinking skills evident in the AICPA Core Competencies. It

is assumed that these competencies represent the skills and knowledge that students

should be developing in accounting classes. This is supported by the fact that accounting

professional organizations, firms, and higher education were involved in identifying

these.

I also made the assumption that holistic approaches that recognize the influences

of affective, spiritual, and cognitive domains, multiple intelligences, and inclusive

education in experiential learning theory create a greater understanding than a more

fragmented approach such as the cognitive domain alone. Greater evidence of the AICPA

core competency skill development will be discovered through holistic approaches to

learning.

Finally, I assumed that reflection on experience is essential to a high quality

service-learning process and that there are appropriate assessment tools (journals,

questionnaires, interviews) that can effectively measure the AICPA core competency

skill development in service-learning from student reflective writings and discussions.

Limitations and Strengths

There are several limitations to this study. One of these is the lack of

generalizability, because I conducted this study in my classroom with a small sample of

28 students. The students selected were all those students in one section of my accounting

classes. The sample was not random and may not be representative of all accounting

students at my university. A mitigating factor was that there were control groups, because two sections of the course were not using service learning. This provided some comparative data. However, the samples were small and may not be reflective of all accounting students in different contexts (socio-cultural) in other accounting classes in my school and in other regions of the country and the world.

An additional limitation was my own inexperience with service-learning. I was learning along with my students. This could also be an advantage in that I used action research that involved my students and the community members in the planning, implementation, and assessment of the experience. This factor could provide greater depth from the multiple perspectives involved in the process.

Qualitative studies are difficult and time consuming to code and report on and they are more subjective than quantitative studies. A mitigating factor was that I used a mixed methods approach that incorporated quantitative assessment methods from examinations in addition to the qualitative data to provide greater causal connections between the service and the learning that took place.

Because this study was an experiment in the process of service-learning, it may not result in AICPA core competency skill development that was more effective than a traditional passive class or active class using simulations and cases.

Strengths of this study include its depth and richness of data provided from multiple data sources: field notes, journals, questionnaires, and focus group interviews. The results and findings of the study move beyond student self-assessment in surveys that is evident in much of the service-learning literature to the incorporation of evidence of competency and holistic development from these multiple data sources.

This study also provides an in-depth presentation of the process used and learning environment created in this service-learning experience in Chapter 4. This includes questions, metaphors, quotations, and film that were used to develop deeper reflection that encompassed holistic aspects of experiential learning and AICPA core competency development.

Overview of the Methodology

Qualitative research was appropriate for this study, because the purpose was to understand the process of how something occurs within a particular context with the intent to improve it (service-learning in accounting education). Qualitative research is also appropriate in solving specific problems within an organization or community (i.e. using action research to solve the problem of how to develop the AICPA core competencies and infuse passion into accounting). Both of these purposes are consistent with qualitative research studies according to Merriam and Simpson (2000) and Patton (2002). The purpose of the qualitative research drives the design type used (Patton, 2002; Merriam & Simpson, 2000). Because the purpose of this research was to solve a problem in accounting education that is too focused on passive methods of learning (i.e. lecture and memorization) rather than specifically fostering higher level skills in the AICPA core competencies, it was appropriate to use action research in examining the effects of using an action oriented strategy, service-learning, in the researcher's classroom. Action research is "designed to develop new skills or new approaches to solve problems with direct application to the classroom or other applied setting" (Merriam & Simpson, 2000, p. 122).

The course in which the study was conducted was Managerial Accounting. This class is a required course for all business majors. The students were management, information systems, marketing, finance, and accounting majors. The course provides an introduction to cost management and includes concepts and issues related to identifying, analyzing, interpreting, measuring and communicating cost information and its relevance in decision making. It also includes ethical issues and preparation of budgets and reports for management to foster the decision making process.

Action research was most appropriate, because of my focus on how I could improve my own practice as an educator. As an action researcher I facilitated the process of service-learning in an accounting class in active collaboration with my students and service-provider in investigation of and alteration of the learning process as needed on a continuous basis. My purpose was to discover if and how service-learning enhanced student passion for, understanding of, and application of accounting concepts and information and developed the complex skills of the AICPA core competencies. The methodology including data sample, collection, analysis, and verification is explained fully in Chapter Three.

<div align="center">Definitions</div>

Active learning refers to the level of engagement of the learner in the learning process (Chickering & Gamson, 1987; Meyers & Jones, 1993). The goal is for learners to take responsibility for their own learning and gain a sense of empowerment. In active learning, the teacher's role is more of a guide and facilitator than a knowledge disseminator. Some teaching methods are more conducive to active learning than others. For instance, students are more likely to be active learners when working in teams to

produce a product than when listening to a lecture. And students are more likely to be involved when the content is based on needs and goals growing out of their own experience.

Adult student also called a "nontraditional" student has characteristics such as attending classes on a part-time basis, working full time, having dependents other than a spouse, being a single parent, over 23 years of age when beginning the first bachelor's degree, and not enrolling in an undergraduate program in the same calendar year that he/she graduated from high school (National Center for Education Statistics).

AICPA core competencies include functional competencies, broad business perspective competencies, and personal competencies. Functional competencies include decision modeling, risk analysis, reporting, and research. Broad business competencies include strategic/critical thinking, global perspective, marketing/client focus, and resource management. Personal competencies include professional demeanor, problem solving and decision making, interaction, leadership, communication, and project management.

Authenticity (as educator) is "having a good understanding of oneself and bringing that understanding into teaching [and learning], understanding and relating in a meaningful way with learners [and others], being aware of the context of teaching [and learning], and engaging in critical reflection on practice" (Cranton, 2006, p. 116).

Bloom's Taxonomy applies Bloom's theory of applying higher levels of thought processes to learning such as the AICPA core competencies. It begins with low level competency in subject matter knowledge acquired through memorization to comprehension of knowledge through application that enables problem solving; analysis

that enables organization and connection of data; synthesis that enables generalization of knowledge to create new ideas, make predictions and draw conclusions; and evaluation that enables comparison and discrimination between ideas to make choices and verify the value of evidence.

Civic responsibility is the duty to engage in dialogue and experiences (i.e. service-learning) with diverse others (multiple social, cultural, and economic backgrounds) to develop knowledge that will lead to improvement of communities and society in general (adapted from Boyte & Hollander, 1999).

Classroom assessment is the process of evaluating what and how well students are learning in the classroom. The assessment may be *summative* (i.e. exams, papers) if it is used to assign grades after each lesson or course, for example. *Formative* assessments are ongoing evaluations (i.e. activities, questionnaires, journals, portfolios) that provide feedback that teachers use to improve the classroom environment on an ongoing basis. The formative assessments used in this study will include Brookfield and Preskill (1999), and Cranton, (2006).

Critical thinking is a holistic set of characteristics enabling a person to gather, evaluate, and assemble prior knowledge, experiences and observations into a useful mental matrix or model that can be applied to situations not previously encountered to facilitate problem identification, analysis and selection of a decision choice; formulation and initiation of a course of action; and communication of the decision choice and supporting process to others (Federation of Schools of Accountancy, 1999 Educational Research Committee, p. 3).

Culture is the "shared values, attitudes, beliefs, behaviors, and language within a social group" (Guy, 1999, in Tisdell, E., 2003, p. 36). It incorporates race, socioeconomic class, ethnicity, age, gender, sexual orientation, and developmental aspects such as disabilities.

Experiential learning from a holistic perspective is what Boud and Miller (1996) describe as "animation" that recognizes that learning from experience is actively constructed by learners in multiple socio-cultural and emotional contexts in ways that recognize the multiple dimensions of learning including the social, personal, and transpersonal (spiritual).

Global business environment includes the multiple social, cultural, economic, political, legal, and technological contexts in which businesses operate around the world. Understanding these contexts and the opportunities and threats that they present as well as the costs and benefits of operating in them is vital to the process of analyzing and making decisions about business expansion and management of human and financial resources.

Holistic education encompasses the whole person by recognizing multiple ways of knowing including the cognitive, affective, and spiritual domains and the socio-cultural context on student learning.

- The *cognitive domain* includes knowledge and the mental processes we use to produce it that are reflective of Bloom's Taxonomy.
- The *affective domain* includes feelings and emotions, such as, passion that is referred to by the AICPA Vision

- The *spiritual domain* includes construction of knowledge through processes that incorporate the imagination and soul by using symbols and metaphors in reflection through multiple ways of knowing (using all of our senses that include auditory, verbal, written, visual, physical, and interactive experiences).

Passive learning occurs as instructors as knowledge experts verbally and visually (through power point presentation, for example) impart their knowledge to students who are note-takers, text book readers, homework preparers of problems with one correct answer, and test takers who regurgitate instructor knowledge.

Reflective thinking is "active, persistent and careful consideration of any belief or supposed form of knowledge in the light of the grounds that support it and the further conclusion to which it tends" (Dewey, 1933, p. 9). Reflection is a process that allows students to think critically about an experience; understand the complexity of the experience in a larger context; challenge beliefs, attitudes, assumptions, privileges, prejudices, and stereotypes; and relate the experience to course concepts.

Service-learning is experiential learning in which students participate in an organized service activity that meets identified community needs and in which students reflect on the service activity in order to gain further understanding of course content, a broader appreciation of the discipline, and an enhanced sense of civic responsibility (Rama, Ravenscroft, Wolcott and Zlotkowski, 2000).

Chapter 2

Review of the Literature

In this chapter, I provide the theoretical framework for my study and the literature that supports it. I begin with literature in experiential learning generally and the development of reflective judgment skills that inform the assessment of the service-learning experience in my classroom, the study setting. It narrows to a concentration on its holistic perspectives. These include the affective, spiritual, and cognitive, as well as multiple intelligences and multicultural issues. The service-learning literature and what is known about its relevance to these holistic perspectives is included. The final sections focus on literature on the state of accounting education, and service-learning literature specific to accounting education.

The theoretical framework that informs this study is experiential learning that is viewed as action and interaction between learners and teachers within the cultural, social, and political context of their experiences in ways that incorporate the whole person (mind, body, soul, and emotions) in the learning process. It is what Boud & Miller, 1996 describe as "Animation [that] is the totality of the ways in which humans sense the world and make sense of what they perceive. Learning is the process which takes this experience and transforms it in ways which lead to new possibilities, which may involve changes in actions, ways of viewing the world or relationships (p. 8). This view of experiential learning contains the five major intentions of learning from experience adapted from Boud, Cohen, and Walker (1993). These include the centrality of

experiences as the foundation for the learner's construction of knowledge; the influence of cultural and personal contexts on the meaning making process in learning from experiences; the influence of holistic dimensions (i.e. social, personal, and spiritual) on learning from experiences; an understanding of how the social and political contexts and cultural values influence learning from experiences; and the exploration of feelings and emotions as important factors in enabling learning and as barriers to learning from experiences (in Boud & Miller, 1996, pp. 9-10).

There are several experiential learning theories (strategies) that have developed from this philosophy including service learning. In this chapter, I discuss the philosophies, perspectives, and approaches that influence experiential learning and provide the support for my own view of service learning as experiential learning that is situated in a more holistic approach that encompasses aspects of all of these influences.

Theoretical Framework: Experiential Learning

In a comprehensive definition provided by the Association for Experiential Education (2005), "experiential education is a philosophy and methodology in which educators purposefully engage with learners in direct experience and focused reflection in order to increase knowledge, develop skills and clarify values." It involves a process in which learners engage in structured experiences that require active engagement in a variety of socio-cultural contexts in which learners individually and in dialogue with each other, their teachers, and others develop authentic, nurturing relationships as they construct meaning from their experiences by questioning, investigating, experimenting, reflecting, and solving problems. In this process learners become increasingly self-directed, and develop deeper learning from the multiplicity of perspectives, ambiguities,

and values present in their real-life experiences. Learners are engaged in learning that encompasses the cognitive, affective, spiritual, physical, social and political aspects of learning. This holistic definition reflects a broader worldview of experiential education that is evidenced in Boud and Miller's (1996) view of experiential learning as "animation" and in the compilation of stories presented in their work by numerous authors in adult education (Stalker, Heron, Tisdell, 1996). These authors reflect four philosophies that have influenced experiential learning—humanist, critical, feminist, and emancipatory.

Tisdell and Taylor (2001) combine these four philosophies in their *critical-humanist*, *critical-emancipatory*, *feminist-humanist*, and *feminist-emancipatory* philosophical perspectives. The feminist perspective focuses on relationships and the affective aspects of learning. The humanist perspective focuses on individual development. The feminist emancipatory orientation includes the affective and relational components of the humanist, but focuses on the socio-cultural contexts, as well as, power relations in issues related to, for example, gender, class, and race. The critical perspective focuses on bringing about political, social, and economic changes in society through critical reflection and dialogue.

An additional philosophical perspective is reflected in Fenwick's (2003) five distinct experiential learning paradigms or perspectives that have informed experiential learning in recent years. These include constructivism, psychoanalytic, situative, critical cultural, and complexity perspectives. She views these perspectives as separate world views that cannot be integrated. Her focus is on the individual and the psychological impact of experiential learning on their cognitive processes. Elias and Merriam (2005)

describe the concept of experiential learning that Fenwick espouses as reflective of the analytic philosophy, because she is attempting to bring clarity and precision to the concept of experiential learning in a neutral (value free) and unambiguous discussion that clearly separates the perspectives. These perspectives are discussed in the sections that follow.

Constructivism and Experiential Learning

Much of the literature that I have reviewed acknowledges that constructivism is the most pervasive perspective of experiential learning (Elias & Merriam, 2005; Fenwick, 2003; Merriam & Brockett, 1997; Merriam & Caffarella, 1999). It is based on a process that involves learners in the construction of knowledge through critical reflection on and experimentation with lived experiences, individually or in a socio-cultural context. The focus is on self-efficacy and personal autonomy. Reflection is necessary for the learner to make meaning of her experiences (Boud & Miller, 1996; Brookfield, 2005; Kolb, 1984; Mezirow, 2000). Constructivism is focused on the process of making meaning from experiences and the construction of knowledge individually or through social interactions. There is considerable ambiguity in this process. The approach to dealing with this ambiguity is through a rational process or system evidenced in Kolb's (1984) model of experiential learning. Tisdell and Taylor (2001) incorporate constructivism in their *critical-humanist* and *feminist-humanist* philosophical perspectives. From the *critical-humanist* perspective, the construction of knowledge is viewed as a rational and psychological process that is focused on personal autonomy. This perspective is evidenced in the views of Dewey (1933, 1938), Knowles (1984), and Mezirow (2000). The *feminist-humanist* perspective, the construction of knowledge emphasizes relational

and affective components of learning. This perspective is evidenced in the writings of

Belenky, Clinchy, Goldberger, and Tarule (1986) and Heron (1996).

Several studies that are informed by the constructivist perspective relate Kolb's

model of experiential learning to the development of higher-level cognitive skills

(Godfrey, 1999; Hoxmeier & Lenk, 2003; Kenworthy, 1996; Loo, 2002; Mainemelis,

Boyatzis, & Kolb, 2002; Morton & Troppe, 1996; Sims, 2001; Wolcott, et al, 2000).

These studies identify learning in Kolb's model as the transformation of experience into

knowledge. Hoxmeier and Lenk (2003) specifically credit Kolb's Model as the

motivating factor and theoretical support for service-learning methods based on

constructivist experiential learning. Godfrey (1999) relates Kolb's model to "the

integrated combination of abstract conceptualization (the learning component) and

concrete experience (real-life experience in this piece), coupled with reflection on the

entire experience" (p. 363). Kolb (1984) provides a continuous learning cycle that

involves concrete experience, reflective observation, abstract conceptualization, and

active experimentation. Sutherland and Wolcott (2002, p. 24) describe the learner's

stages that encompass the development of higher-level cognitive skills:

1. Concrete experience – the ability to involve themselves fully, openly, and
   without bias in new experiences.

2. Reflective observation – the ability to observe and reflect on these experiences
   from many perspectives.

3. Abstract conceptualization – the ability to create concepts that integrate their
   observations into logically sound theories.

4. Active experimentation – the ability to use those theories to make decisions and solve problems.

Kolb's "circular process of learning and re-learning, an ongoing process" is linked to life-long learning by Hoxmeier and Lenk (2003, p. 96). Hoxmeier and Lenk also suggest that incorporating service-learning activities into a course can "offer students a full range of learning style opportunities (p. 97). Morton and Troppe (1996) link Kolb's "values of inquiry, choice, and authenticity to experiential education, organizational development, and modern participative management philosophies" (p. 26). Kenworthy (1996) notes in her reference to Kolb's model "one of the challenges facing academic institutions is to create opportunities for students to experiment with their different modes, heightening their levels of learning" (p. 126). She links service-learning pedagogy to creating these opportunities for students. Sims (2002) credits Kolb's influence on critical reflection as the "crucial link between experience and the process of change that makes the elements of experience a part of the conceptual foundation of the learner" (p. 403). Because of its importance in experiential learning, the following section will provide a discussion of reflection and the models relevant to this study.

Reflection and reflective judgment. Reflection is a key component of service-learning and has been linked to Kolb's experiential learning cycle (1984) by much of the literature in the previous section. Dewey (1933) is generally credited with the idea of reflection. He refers to it as "active, persistent and careful consideration of any belief or supposed form of knowledge in the light of the grounds that support it and the further conclusion to which it tends" (p. 9). It begins after the discovery of a problem or controversy and in situations where uncertainty and multiple perspectives exist as to the

solution or resolution. It is particularly important in dealing with the complexity and ambiguity found in the global business world. The AICPA Core Competencies (discussed later in this chapter) developed as a result of this need and are reflected in its three competency areas: broad business, personal, and functional. Common to these competencies are higher levels of critical thinking, decision making, and problem solving in diverse business contexts that are complex and ambiguous.

Development of higher level thinking skills has been linked to King and Kitchener's (1994) "Reflective Judgment Model" by many in education (Brookfield, 1995, 2005; Cranton, 2006; Magolda, 2004, 1999; Mezirow, 2000, 1998; Wolcott, 2003). The model, developed over more than twenty-five years of research, includes three levels of thinking: pre-reflective (3 stages), quasi-reflective (2 stages), and reflective (2 stages). Each stage represents the individual's "epistemic assumptions" or internal beliefs about how he or she views knowledge and justifies his/her beliefs about complex and ambiguous problems. The stages progress from a view of knowledge as absolutely certain and concrete with little or no need for justification to the highest levels that recognize the complexity and ambiguity inherent in ill-structured problems. Those at the highest level are able to research, analyze and evaluate multiple data sources and perspectives, and provide a reasonable solution recognizing that it could change in different circumstances or contexts. Despite the fact that these stages appear to be linear, King and Kitchener (1994) state that a person will operate at different stages in different situations or contexts. For example, the educational setting and degree of support that the learner receives affects his or her ability to achieve higher stages or to consistently maintain development at higher stages.

The importance of context in developing reflective judgment is supported by Magolda's (as cited in Magolda & King, 2004) seventeen year longitudinal study that began with 101 students (51 females and 50 males, 3 from marginalized groups) in their freshman year in a college setting and elicited more than 850 interviews through the next seventeen years. The study provides evidence of young adult learning and reflective judgment development. It identified the importance of interpersonal and intrapersonal dimensions of learning that enabled deeper learning through reflection. Participants in Magolda's study provide evidence of the importance of positive energy, compassion, self-respect, relationships, intercultural sensitivity, and a sense of spirituality that enabled deeper meaning making and learning of higher reflective judgment stages. The importance of these factors and collaborative relationships are evidenced in Magolda and King's (2004) "Learning Partnerships Model" that was developed from this study. They expand on King and Kitchener's Reflective Judgment Model and its epistemological dimensions of knowledge to include intrapersonal and interpersonal dimensions. Growth in these additional dimensions is of particular value in this study. Magolda and King incorporate these dimensions and three principles: validating learner ability to learn through respect and appreciation of them; situating learning in learner's experiences as foundational to contextual learning and decision making; mutually constructing meaning through collaboration with people of multiple social, economic and cultural backgrounds that facilitates higher levels of judgment in dealing with complex and ambiguous problems and issues. This study will incorporate Magolda and King's dimensions and principles in evaluating reflective judgment. In the section that follows, other influences on experiential learning are discussed.

Animating Learning and Its Multiple Influences

Fenwick (2003) identifies a psychoanalytic orientation as another perspective on experiential learning. It focuses on understanding the individual's unconscious desires and insights and how they impact (inhibit or facilitate) the individual's meaning-making and construction of knowledge in the larger social setting in an effort to assist the individual to work through dilemmas and become more productive. Problems are solved in social interactions with students, their professors, and the community. Through these interactions, students make meaning and construct knowledge by writing journals, dialoguing with others, brainstorming, and applying concepts learned in the classroom to solve problems that address issues of uncertainty and ambiguity in the community. This perspective focuses on the introspective nature of learning from experiences and the teacher's role in helping the learner to analyze the contradiction and complexity inherent in psychic events.

Situative theory is another perspective that informs experiential learning. The focus is on individuals becoming increasingly more competent and knowledgeable through collaborative interactions with others in a particular context (i.e., business or community setting). It focuses on active participation by learners immersed in authentic social and cultural situations or activities where their minds, body, and the activity are integrally connected (Wilson, 1993, p. 72). Reflection on these experiences and activities fosters the development of more meaningful and relevant learning that enables students to understand and resolve the uncertainties and ambiguities that exist in authentic activities. This perspective is credited by Fenwick (2003) as most representative of the philosophical beliefs of educators who employ service-learning pedagogy. However, in

my research on service-learning, I have found that service-learning that is a type of experiential learning is primarily informed by the constructivist and critical perspectives (Godfrey, 1999; Hoxmeier & Lenk, 2003; Kenworthy, 1996; Loo, 2002; Mainemelis, Boyatzis, & Kolb, 2002; Morton & Troppe, 1996; Sims, 2001; Wolcott, et al, 2000).

Fenwick (2003) links experiential learning to critical cultural theories where the focus is on how power relationships and cultural contexts impact experiences in an effort to bring about emancipation of the learner. This perspective reflects Tisdell and Taylor's (2001) critical-emancipatory and feminist-emancipatory philosophical perspectives that are reflected in the writings of Horton and Freire (1990) and hooks (1994), respectively. Horton and Freire valued and nurtured educational practices that were "both liberatory and participatory, that involve the people themselves in the creation of their own knowledge" (as cited in Bell, Gaventa, & Peters, 1990, p. xxx). Freire's "etymology of education" is a "movement that goes from outside to inside and comes from inside to outside" (Horton & Freire, 1990, p. 187, Bell, Gaventa & Peters, Eds.). Horton and Freire see the educator's role as one that starts with students' experiences and then moves to fostering open, critical reflection dialogue based on those experiences to solve problems and bring about social change that leads to a better world for everyone. Emancipatory educator, bell hooks (1994), makes the statement that "combining the analytical and experiential is a richer way of knowing" (p. 89). She describes the "passion of experience" and its usefulness in developing critical thinkers who can listen openly to diverse perspectives "to gather knowledge fully and inclusively" (p.91). This perspective of experiential learning is evident in the service-learning literature as well (Cunningham & Vachta, 2003; Butin, 2003, 2006; Varlotta, 1997).

Fenwick (2003) identifies a fifth perspective that informs experiential learning. Complexity theory focuses on the relationships between complex environmental contexts and power systems and the learner, and the constant evolution of knowledge in all of the parts. It appears that this is intended to be a holistic approach to experiential learning. It is, however, focused exclusively on the cognitive dimensions of learning. It is based on systems theory that explores the multiple contextual factors that influence how experiences affect learning. This theory more than the others appears to address contextual aspects of learning and its continually evolving nature through critical reflection. Unlike situative theory that focuses on the social aspects of learning, constructivist theory that focuses on the individual's construction of meaning, psychoanalytic theory that focuses on the psychological aspects of the learner, this theory incorporates greater contextual factors and power issues that are components of critical cultural theories. In comparison to critical cultural theories, complexity theory does not consider the effects of power issues in creating a more equitable society. It considers these factors only in how they provide a continuous process of behavioral change in the individual as the context changes. The implication appears to be that students will be more creative and flexible in their thinking skills through this orientation. Potentially students would be more adaptive to the complexity and ambiguity present in our global society, however, the cognitive focus does not consider the impact of the additional factors of emotion, spirit, and multiple socio-cultural issues that affect learning.

All of the philosophical perspectives of experiential learning that Fenwick (2003) presents in her work are focused on rationality and cognitive development. There seems to be considerable overlap among the five perspectives despite the fact that Fenwick

states that they cannot be integrated. For example the constructive, situative, complexity, and critical perspectives all address making meaning of experiences in a contextual situation that is often complex or ambiguous. The complexity and critical perspectives include power relationships. There are several adult educators who link experiential learning to philosophical orientations that include aspects of constructivism, situative, psychoanalytical, and critical perspectives. Mezirow (2000), Brookfield (2005), Boud and Miller (1996), hooks (1994), and Tisdell (2003) refer to the centrality of making meaning from experiences through a holistic process that incorporates these perspectives and others. For example, Brookfield (2005) in describing the *four traditions of criticality*, incorporates Fenwick's situative, psychoanalytical, and constructive perspectives. In his first tradition, Brookfield refers to the element of *ideology critique* (how individuals in social discourse become aware of the injustices and inequality that exists within the context of everyday situations) that reflects Fenwick's *situative*, *complexity*, and *critical* perspectives. Another element reflects Fenwick's psychoanalytical perspective in its focus on an introspective analytical process in which the individual realizes how past inhibitions have affected their development and learn to live in a more authentic way. A third element is *pragmatist constructivism* that focuses on the diverse ways that individuals make meaning from their experiences through experimentation, open social discourse, tolerance, and inclusiveness that is reflective of Fenwick's *constructive* perspective. Boud and Miller's (1996) philosophical view of experiential learning as *animation* incorporates Fenwick's perspectives and expands on them by including the affective and spiritual dimensions of learning in addition to the cognitive or rational Their view synthesizes Boud, Cohen and Walker's (1993) key propositions that

"experience is the foundation of, and stimulus for, learning; learners actively construct their own experience; learning is holistic; learning is socially and culturally constructed, and is influenced by the socio-emotional context in which it occurs" (in Boud & Miller, 1996, pp. 9-10). This perspective is holistic in that it encompasses the whole person by recognizing multiple ways of knowing including the cognitive, affective, and spiritual domains; the socio-cultural context; and the effects of power and politics on student learning. This worldview encompasses both personal development and social transformation that are reflective of the *feminist-humanist* and the *feminist-emancipatory* philosophies (Tisdell & Taylor, 2001), respectively. This holistic perspective is even more apparent in the emancipatory philosophy of hooks (1994, p. 207) who views education as "the practice of freedom" where students and teachers "move beyond boundaries, to transgress" by engaging in active learning experiences collectively in which their hearts and minds are open and receptive to possibilities that will transform them physically, emotionally, spiritually, and cognitively.

Transformative learning is also a crucial component of Mezirow's critical constructivist perspective of learning. Cranton (2002) includes experiential learning projects in fostering transformative learning. Through experiences in the real world students can experiment with their transformed perspectives and assumptions. Freire's emancipatory philosophy also focuses on transformational learning. However, his approach includes both "personal empowerment and social transformation" (Merriam & Caffarella, 1999, p. 324). Whereas Mezirow's focus is on personal transformation, Freire views transformation as a process of identifying problems and critical reflection and dialogue with others in order to liberate people through social action from

marginalization and oppression. This view is primarily focused on the cognitive aspects of learning.

While Mezirow and Freire focus on rationality in effecting transformation, Taylor (1997a in Merriam & Caffarella, 1999, p. 335) identifies that "multiple studies refer to the significance of intuition (Brooks), affective learning (Clark, Scott, Sveinunggaard), and the guiding force of feelings (Hunter, Taylor)." Tisdell and Tolliver describe the role of spirituality in "culturally relevant transformative learning" as meaning making and constructing knowledge through "largely unconscious and symbolic processes manifested through image, symbol, and music which are often cultural" (Tisdell & Tolliver, 2001, p. 13). Olson (2003) describes transformative learning through music and imagination as providing "the ability to awaken new perspectives, recognizing new connections with self and others, and imagining new solutions to existing problems" (Olson, 2003, Ch. 6, p. 5). Cranton (2002, 2006) and hooks (1994, 2003) describe a holistic perspective in transformative learning that values relationships and multiple learning styles and intelligences that include emotions, intuition, and the spirit. This holistic transformational perspective of experiential learning is what I embrace. It reflects Tisdell and Taylor's (2001) *feminist-emancipatory* philosophy.

In summarizing the previous discussion of the philosophies of experiential learning, it includes the perspectives of Fenwick's (2003) analytical philosophy that clearly delineates a separation of the various theoretical views. It also includes the humanist philosophy of Dewey (1933, 1938) and Knowles (1984), the critical-emancipatory philosophy of Freire (1971, 1974), the feminist-humanist philosophy of Belenky, et al (1986) and the feminist-emancipatory philosophy of hooks (1994). All of

these philosophies are integral to experiential learning. However, the feminist-emancipatory philosophy supports this study's holistic view of experiential learning in terms of incorporating affective, spiritual, and cognitive dimensions of learning and contextual aspects of culture, social, and to a lesser extent, political contexts of learning. I acknowledge that the primary focus of the feminist-emancipatory philosophy is on challenging power relations and oppression and this study does not have that focus. This study does incorporate some reflection about marginalization of socio-economically disadvantaged people but it does not challenge power relations as its primary focus. Neither I nor my students can be fully engaged in experiential learning that transforms unless we bring our whole selves into the experiences in an atmosphere of openness and compassion that allows us to confront and remove injustice and prejudice.

In the next section I discuss service-learning, the specific experiential learning strategy that is used in this study. The holistic aspects and social and cultural contexts of experiential learning as "animation" (Boud & Miller, 1996) provide the framework for the development of the service-learning pedagogy that addresses the problems with current accounting education. According to the Albrecht and Sack (2000) comprehensive study, accounting is too focused on content, often irrelevant, does not prepare students for the ambiguities of the business environment. It is lacking in creativity and exposure to real businesses, and in skill development (particularly teamwork, critical and creative thinking, and communication (Albrecht & Sack, 2000).

Service-learning

In the literature review that follows, I believe that there is strong evidence that holistic approaches to practice and the experiential learning theory, service-learning, have the greatest potential for addressing the concerns of the accounting profession addressed later in this chapter. I begin with a discussion of the models that have been used to define service-learning.

Definition and Models of Service-learning

The definition of service-learning that I follow is experiential learning in which students participate in an organized service activity that meets identified community needs and in which students reflect on the service activity in order to gain further understanding of course content, a broader appreciation of the discipline, and an enhanced sense of civic responsibility (Rama et al, 2000). It is not the same as community service in which students and others perform services for community organizations with no integration of course objectives and reflection in the process. The Five "C"s (Eyler and Giles, 1999) of service-learning are connection between feeling and thinking, continuous reflection, contextual problem solving, challenging assumptions, resolving conflict, coaching, supporting, and explaining. A challenge in using service-learning based on these definitions is in how adult educators can make the connections between feeling and thinking and facilitate reflection and problem solving throughout the learning experience. I begin with literature related to the six models of service-learning presented by Heffernan (2001) and their relevance to accounting education.

The first model uses "Pure" Service-Learning courses in which students participate in community service with the goal to serve their communities. This model

does not integrate the experience into a specific discipline. This is what I would view as community service, rather than service-learning. The second model is discipline-based service-learning in which the experience is integrated into the course content and incorporates continual reflection on the experience to facilitate analysis and understanding of course concepts. This is the model that the majority of the research that I reviewed focuses on and that is incorporated into this study. The third model is problem-based service-learning (PBSL) in which students act as "consultants" for community clients. This model requires that the students will have some knowledge from which recommendations can be made to solve community problems. An example of this in accounting would be to have accounting majors in higher level classes perform an audit or design an accounting system for a community non-profit organization. Internships offer experiences in big businesses. Service learning typically does not.

A fourth model involves capstone courses in the final year of a student's education that incorporate a service-learning project into the class to synthesize student understanding of their major and minor disciplines or to explore a new topic to facilitate student transition from the theoretical world of the classroom to real life practice. This model is often used in university classes that incorporate multiple disciplines within a single class. For example, a business capstone course in which students from marketing, management, accounting, information systems and finance collaborate in small groups in a variety of service-learning projects that incorporate all of the disciplines. The fifth model incorporates service internships that are more intense than typical service-learning courses, with students working as many as 10 to 20 hours a week in a community setting. As in traditional internships, students are generally charged with producing a body of

work that is of value to the community or site. However, unlike traditional internships, service internships have regular and on-going reflective opportunities that help students analyze their new experiences using discipline-based theories. These reflective opportunities can be done with small groups of peers, with one-on-one meetings with faculty advisors, or even electronically with a faculty member providing feedback. Service internships are further distinguished from traditional internships by their focus on reciprocity: the idea that the community and the student benefit equally from the experience.

The sixth model is undergraduate community-based action research that provides a community-based independent study option for students who have significant experience in community work. Community-based action research can also be effective with small classes or groups of students. In this model, students work closely with faculty members to learn research methodology while serving as advocates for communities. Although it is my intent to use action research in a classroom study involving service-learning, it is not my intention to teach research methodology to my students in accounting classes. This is most appropriate in a research course rather than a discipline-specific course.

The next section reviews literature in service-learning that uses critical theory as its theoretical framework followed by evidence of holistic dimensions in the service-learning literature and its implications for accounting education.

Critical Theory in Service-learning

Some authors link service-learning pedagogy to critical theory and its focus on social justice (Butin, 2003, 2006; Cunningham & Vachta, 2003, Gruenewald, 2003;

Varlatta, 1997). Gruenewald (2003) links place-based (a form of experiential learning of which service-learning is a part) learning to critical pedagogy in his "critical pedagogy of place." Critical pedagogy leaders, Freire (1971, 1974), Giroux (1992), and McLaren (1997) focus attention on social transformation as a purpose of service-learning, to bring about greater equality in society. Freire (1971, 1994) recognizes that human beings and learners exist in a cultural context "in a situation" that they critically reflect on, are challenged by, and critically act upon (as cited in Gruenewald, 2003, p, 5). Gruenewald links critical pedagogy concerns with context and the value of learning from nurturing specific places, communities, or regions. In their critical community service learning and community based research, Cunningham and Vachta (2003) focus on critical theory and the need for service-learning experiences and research that "equalize power relations between learner and teacher, between researched and researcher, and between community and university" (p. 31). This occurs by creating open environments in which all participants in the service-learning setting (teachers, students, community members, and university administrators) are on an equal playing field where the perspectives and contributions of each is respected and valued as they work together to solve problems.

Additional links to critical theory are provided by Procario-Foley and Bean (2002) who suggest that service-learning's integration of theory and practice fulfills a need identified in critical theory. "It is a pedagogy that can lead students into a praxis through its conscious interweaving of the traditional classroom method with experiential models for learning based in concrete historical situations" (p. 108). The authors suggest that educators can integrate accounting knowledge and skills into the community and develop a social justice perspective and ethical values by assisting in the preparation of

tax returns for disadvantaged or low-income people. This experience will expose students to economic hardships that many endure in attempting to pay taxes and provide food and shelter for their families and focus on real problems that others experience in interpreting and understanding the tax laws and procedures that they are forced to comply with. Experiences like this one could provide effective strategies in the classroom to transform and liberate students and strengthen a weakness identified by Merriam and Caffarella (1999) that critical theory fails to suggest strategies that can be used in classrooms

Robert Hogner (1996) links service-learning to critical theory and to Dewey's (1954) social construction of learning through community discourse that strengthens the bond between business and society. He describes his community-service projects in the Florida International University Business Environment Program. Hogner (1996, p. 43) describes several service-learning projects (i.e., feeding the homeless) in which he uses participatory action research (PAR). He describes the steps in implementing these projects as 1) Building a theoretical foundation for students to assist them in understanding the social, political, and philosophical context of their educational experience; 2) Engaging in community experiences where social justice is fostered; 3) Encouraging self-efficacy through self-managed teams; 4) Using dialogue in the classroom to critically reflect on the experiences. This critical reflection helps student to discover, for example, how theories need to change or evolve to foster greater justice and morality in an ever-changing world. The study results based on student stories, show that the projects enhance student abilities to integrate theory and practice in business classes, and enhance community relations and the creation of goodwill identified in additional donations to the University.

A limitation to critical theory is that it is rationally driven and other approaches need to be incorporated into it. The next section explores the holistic approaches to learning that are missing in critical theory.

Holistic Approaches to Service Learning

As I reflect on the preceding research, I am increasingly aware of the holistic nature of learning and the importance of incorporating multicultural and multidimensional activities, readings, and projects into the curriculum that will raise the consciousness of all members of the education community. It appears that the holistic approaches presented here could enable students and teachers to work together with greater acceptance and understanding of multiple perspectives (rather than one correct solution) that may facilitate the development of critical and analytical thinking skills that are so vital to dealing with the complexities of an increasingly complex and ambiguous global society.

A metaphor of "soft eyes" (a term in the Japanese self-defense art) described by Palmer (1998) reflects this holistic view where "one learns to widen one's periphery, to take in more of the world" (p. 113). He states that the practice of "soft-eyes causes a person to turn toward a stimulus (rather than run away from or fight it), take it in, and then make a more authentic response – such as thinking a new thought. Soft-eyes…is an evocative image for what happens when we gaze on sacred reality. Now our eyes are open and receptive, able to take in the greatness of the world and the grace of great things" (p. 113). Teachers and students alike can experience "soft-eyes" as they reflect on their service-learning experiences, incorporating multicultural activities in an inclusive and spiritually infused authentic classroom that utilizes Gardiner's Multiple Intelligences

in course readings, computational problems, symbols, music, stories, film, art, dialogue, and writing. In the section that follows, I use this holistic perspective of experiential learning to support the use of service-learning in education in a critical review of the service-learning and accounting education literature.

The holistic approaches that I feel are most relevant to service-learning and thus discussed in the sections that follow include the affective and spiritual domain, multiple learning styles/intelligences, and inclusive education.

The affective and spiritual domain. Holistic approaches (those that incorporate the heart, the mind, and the soul) in service learning experiences open up possibilities for authentic practices. Cranton (2006) describes aspects of authentic practices as "self-awareness, awareness of others, relationships, context, and critical reflection" (p. 113). Authentic practice incorporates the affective, cognitive, and spiritual domains, and is inclusive of multicultural and socioeconomic issues (Cranton, 2006; Palmer, 1998; Tisdell, 2003). Holistic approaches in service-learning (Astin, 2002; Shumer, 2006; Welch, 2006) enable students to relate accounting activities in non-profit organizations to accounting principles learned in the classroom in ways that bring greater relevance and connection to their lives. They are solving problems in often messy situations that require considerable judgment and teamwork with classmates, instructors, and business people.

Service-learning provides an opportunity to develop social skills, as well as critical and creative thinking skills. Students would also be able to experience social responsibility and the uncertainties in business decision making. Social responsibility would be enhanced through the insights that they gain working with oppressed socio economic and ethnic groups represented in the non-profit (i.e., women's shelters) and

struggling small businesses (operated by diverse socio economic and cultural groups) in which the work is usually performed. Critical reflection and dialogue along with journal writing about their experiences would provide an opportunity for understanding of other perspectives and cultures, which might be experienced as spiritual growth by some.

Research incorporated in this chapter supports the holistic perspective of experiential learning and the notion that service-learning experiences energize students with greater passion for their education, work, and everyone with whom they interact. This in turn leads to greater wholeness and meaning in their lives.

Holistic approaches to learning theory have been suggested by several researchers who contributed to Mezirow and Associates (2000) work including Taylor (2000), Mezirow (2000), Daloz (2000), and Belenky and Stanton (2000). Taylor (2000) identifies Neuman's (1996) qualitative study that revealed the significance of affective learning and its interdependence with the cognitive in enabling critical reflection and transformational learning. He found that including an examination of feelings and emotions in experiential learning led to greater depth of critical reflection and appreciation for the need to work through negative feelings for greater personal development. The findings in Neuman's study were that affective learning resulted in greater self-confidence, appreciation for differences, tolerance for ambiguity and feelings of inner strength and courage. The findings are very useful in support of holistic approaches to practice and specifically in justifying a holistic theoretical framework for service-learning in accounting education. The spiritual aspect of critical reflection, in addition to the cognitive, emotional, and social is apparent in the following quote: "the inner experience of the other was engaged,

a bond was formed, and some deep lesson about connection across difference was learned" (Daloz, 2000, p. 110).

Further evidence of holistic approaches that facilitate the challenges inherent in our complex and ambiguous society in more creative ways is apparent in the research of Belenky and Stanton (2000). They suggest that critical thinking, reflection and discussion about experiences are essential to a greater understanding of the meaning-making process of experiences. Belenky and Stanton (2000) expand upon Mezirow's (2000) view of critical reflection where the goal is to reach a consensual decision through cognitive analysis ("Separate Knowing") to include "Connected Knowing" where the goal is to see and understand the perspectives and views of others through holistic approaches that include imagination, empathy, and storytelling (p. 87). Belenky and Stanton distinguish between constructivists who believe that knowledge is constructed by the mind utilizing a meta-cognitive thought; and "Constructive Knowers" who "learn from concrete experience by listening to others … from experience, intuition, feelings, and insights they stand back, question, take apart, and criticize points of views they see as partial, unfair, and/or destructive … they also move inward, see the whole, listen, understand, integrate, build up, and create" (p. 90). Accounting education has traditionally focused on knowledge construction through meta-cognitive thought. In fact, our Western culture has traditionally been dominated by rationality and individuality reflective of "Separate Knowing." The holistic approach of "Constructive Knowing" evidenced in many Eastern cultures is what accounting education practice needs to foster in order to meet the challenges addressed by Albrecht and Sack (2000).

There is little discussion of the affective domain in accounting education literature in the United States, other than a few articles in service-learning. Cunningham (1999) offers suggestions for accounting classes that include journal writing and also involve students in writing more generally. This fosters reflection on accounting subjects, as well as feelings and emotions and feedback on learning by working in collaborative groups inside and outside the classroom to brainstorm solutions to problems and cases through open and respectful dialogue. Role-playing is used to enable students to see other perspectives and reasoning for those perspectives in a setting where they may be an executive, a creditor, or an investor in a company dealing with a particular accounting issue (Cunningham, 1999, pp. 308-318).The inter-relationship of the affective and spiritual domain is evidenced in the research of Tisdell (2003) who suggests "if knowledge engages one's passion it activates more energy to create change in one's personal and professional life, in one's community, and in the world" (p. 241). She states "a greater sense of how culture and one's cultural self connects to the content of the course, would facilitate a greater sense of being able to move to action and apply the work of the course" (p. 241). A key element in developing a greater cultural sensitivity is the spiritual dimension. In her interviews with a multicultural group of educators, Tisdell (2003) found that spiritual development was closely connected with their cultural identity development. She describes a *spiritually grounded and culturally relevant* pedagogy for higher education that incorporates holistic practices and is potentially transformational in the suggestions that follow.

1) An emphasis on spiritual and cultural authenticity.

2) An environment that allows for exploration of the cognitive (through readings and discussions of ideas); the affective and relational (through connection with other people and connection of ideas to life experiences); and the symbolic (through art forms such as poetry, visual art, music, drama).

3) Readings that reflect the cultures of the members of the class, and the cultural pluralism of the geographical area relevant to the course content.

4) Exploration of individual and communal dimensions of cultural and other dimensions of identity.

5) Collaborative work that envisions and presents manifestations of multiple dimensions of learning and strategies for change.

6) Celebration of learning and provision for closure to the course.

7) Recognition of the limitations of the higher education classroom, and that transformation is an ongoing process that takes time. (pp. 212-213)

The relationship of spirituality to service-learning is evidenced in the research of Astin (2002) who found that the service-learning experience created deep connections between the students and the service recipients and among the students themselves. He suggests that service-learning experiences are often transforming for both students and teachers. A key to this transformation is the personal reflection that is a major factor in service-learning, involving students in a range of learning style activities such as keeping journals, writing essays, dialoguing, and role playing about their service experience individually and collaboratively in an effort to make meaning of the experience. His research has shown that students involved in this experience have a stronger commitment

to their communities, a greater sense of self efficacy, and a desire to remain engaged in careers in service fields.

Hunt (2001) relates an appreciation of spirituality to reflective practice in her teaching that involves:

Trying to identify, articulate, understand…often-unconscious ideas, assumptions, preferences, habits, etc. that might otherwise control my thoughts and actions. Applying this understanding to professional practice so that it can be informed by and freed from the thoughts and experiences of my past. (p. xx)

In applying this to practice, Hunt uses dialogue and writing to make sense of and inform her spirituality by describing the event, including immediate thoughts and feelings; discovering connections with previous experiences and ideas; considering literature, such as texts offering wider perspectives; and finding key points to remember or specific actions to take. She relates her beliefs about spirituality and practice to Heron's (1996) model of different and interdependent "levels of knowledge." She describes:

the deepest level as experiential knowing where the presence of some energy, entity, person, place, process, or thing is sensed. The next level, presentational knowing, is where what has been sensed is translated into patterns – musical, moving, solid or verbal art-forms including metaphor. These patterns inform the level of prepositional knowing that educators often privilege above all others…knowledge expressed in statements about facts and theories. It feeds directly into the level of practical knowing where behaviors and skills operate. (Heron, 1996, in Hunt, 2001, p. 8)

She suggests journaling and taking actions that "challenge social and environmental injustice" (p. 9). Service-learning projects provide these opportunities for students to engage in Heron's "levels of knowing" through their interactions with multicultural and socio economic groups in these projects, as well as, through the use of their multiple intelligences (i.e., artistic, musical, linguistic).

Yorks and Kasl (2002) also relate an understanding of Heron's (1996) "ways of knowing" to the development of wholeness and deep learning through the affective and imaginal modes, as well as, conceptual and practical modes. This provides "empathic connection" (p. 185) that is "living within the diversity of other points of view" (p.186). Yorks and Kasl refer to Heron's concepts of *emotion* (the affective mode that arises from the fulfillment or the frustration of individual needs and interest), and *feeling* (the participatory function of being present with each other in feeling greater connections). Educators bring authenticity to the process of knowing and discourse through spiritual connections in drawing, storytelling, and dance. The authors were able to use these expressions to help students to "walk in each other's shoes" to better understand diverse cultures (ethnic, racial, gender, social, etc.). Students practice "walking in each other's shoes" as they engage in service-learning projects with diverse groups of people.

Further support for the incorporation of the spiritual dimension of learning is evidenced in Palmer's (1998) statement that "what we teach will never take unless it connects with the inward, living core of our students' lives, with our students' inward teacher" (Palmer, 1998, p. 31). "Forcing students to memorize and repeat facts without ever appealing to their inner truth" results in students who "never want to read a challenging book or think a creative thought once they get out of school" (p. 31). We

cannot help our students to find their inner truth unless we as educators have found ours. This is what being authentic is in a spiritual classroom.

Spirituality in teaching and learning is linked to social transformation (equity and social justice) by Riyad Shahjahan (2004). He, like Palmer (1998), suggests that a spiritually centered classroom will inspire and engage students more deeply by integrating greater meaning, wholeness, compassion, and inclusiveness into the learning situation. He also identifies the need to integrate "multiple ways of knowing (using poetry, art, drama, and music) and multiple knowledges in our teaching practices that can empower students from diverse backgrounds" (Shahjahan, 2004, p. 303). He sees spirituality as the necessary link between reflection and action. Reflection and action are vital aspects of service-learning. In the following section, I discuss additional holistic practice research that addresses multiple learning styles and intelligences.

Multiple learning styles/intelligences. Several other authors, besides those mentioned above, link service-learning pedagogy with opportunities to bring authenticity and collaborative work that offers multiple dimensions of learning. Hoxmeier and Lenk (2003) suggest that incorporating service-learning activities into a course can "offer students a full range of learning style opportunities" (Sect. 2.1, Para. 8). Morton and Troppe (1996) link Kolb's "values of inquiry, choice, and authenticity to experiential education, organizational development, and modern participative management philosophies" (Service-learning Sect., Para. 3). Kenworthy (1996) notes in her reference to Kolb's model "one of the challenges facing academic institutions is to create opportunities for students to experiment with their different modes, heightening their

levels of learning" (Kenworthy, 1996, Pedagogical Sect., Para. 5). She links service-learning pedagogy to creating these opportunities for students.

Cranton (2006), Hoxmeier and Lenk (2003) and Kenworthy (1996) allude to the various learning styles or modes proposed by Gardner (1983, in Gardner & Hatch, 1990) in his biological and cultural research on his Theory of Multiple Intelligences. Gardner expanded the concept of intelligence to include a more holistic view that incorporates the symbolic, affective, and relational elements such as music, spatial relations, spiritual elements, and interpersonal knowledge in addition to the traditional western view of intelligences centered in mathematical and linguistic ability. The seven intelligences offer opportunities to explore the cultural and spiritual issues. The following are examples of reflection activities that can be used to foster greater reflection and connection in service-learning experiences:

- Using Logical-Mathematical Intelligence, students could use measurements and other scientific data to solve problems in the service-learning sites.

- Using Linguistic Intelligence, students could write journals, essays, and newspaper articles and job descriptions to reflect on their service-learning projects.

- Spatial Intelligence could be fostered through the creation of videos, and drawings of students' service-learning reflections.

- Musical Intelligence could be fostered through song writing, or rhythmic activities to describe student reflections of the service-learning experience.

- Bodily-Kinesthetic Intelligence could enable students to find meaning in their service-learning through role plays and skits.

- Personal Intelligences include interpersonal feelings and understanding of others and intrapersonal that is the ability to understand one's own feelings and desires. The two are closely associated in most cultures and can be facilitated through group and individual reflections about feelings experienced during service work, from metaphors or poetry, and in activities in any of the other intelligences, for example, a role play of appropriate and inappropriate responses to a difficult situation at the service site.

- Existential Intelligence involves making meaning and finding wholeness in life through reflections about life, death, and real life experiences (i.e. service-learning). This intelligence is what I see as the connection or link between all of the other intelligences.

The holistic view of education evidenced by Gardiner is also apparent in Palmer's (1998) view of education that enables greater connection between students and classroom subjects. "The major ideas at the heart of every discipline arose from the real life of a real person – not from the mind alone, but from the thinker's psyche, body, relationships, passions, political and social context" (Palmer, 1998, p. 2). He also relates service-learning to "subject-centered" classrooms that provide the opportunity for a "genuine learning community" with "the subject at its core" that can result in greater academic achievement, and personal and "substantive engagement with the course because the

great thing they met by being involved with the community made their bookwork more real" (p. 118).

Inclusive education. Tisdell (2003) stresses the importance of creating communities in teaching for "cultural relevance, and social transformation that is grounded in one's spirituality" (p. 256). She references Sharon Daloz Parks' (2000) "mentoring communities" and the need to find cultural mentors and cultural mentoring communities that enable us "to move beyond (ourselves) and understand a bigger world, and help (us) in the process of moving toward being able to teach for cultural relevance" (p. 258). As students move outside the classroom in service-learning projects, they participate in Parks' "mentoring communities" and develop multicultural sensitivity.

Development of the affective and spiritual domain, and inclusive education, including relationship building, collaboration, and greater understanding between students and multiple socio economic groups appears in the service-learning literature as well. In her work, Pringle (1998) refers to service-learning projects in accounting classes that provide a learning process where students find greater understanding of human experience reflective of Nolan's "four-stage development model of growth that takes place within those who work with the poor" (p. 89). The first stage is compassion which leads to relief work and acts of charity. The second is the discovery of causes of poverty and homelessness in political and economic structures. The third stage is humility that leads to the realization that the problems encountered are too great to resolve and that the poor know better what is needed than those who serve them. The final stage is solidarity that occurs when we realize that in spite of our cultural and social differences "we no

longer think in terms of we and they … all of us are inextricably bound together: all of us

have chosen to be on the same side against oppression" (p. 90).

Pringle (1998) describes service-learning projects in homeless shelters where

students develop greater sensitivity to social justice, inequality, and diversity issues of

race, culture, and class. As they interacted in money management classes with diverse

people at the shelters, the students listened to their personal stories and developed a

greater appreciation and sensitivity to their marginalization and oppression. Pringle

shares a student's comments about welfare mothers that reflect this sensitivity.

> [They] exist in a 'catch-22' situation. Now the government provides them with a
>
> modest income, medical care, child-care needs, meals, transportation, and more.
>
> They are being strongly encouraged, if not pushed, into providing for themselves.
>
> This, however, requires a great commitment from them. Once they obtain gainful
>
> employment, they will no longer receive the 'perks' mentioned above. This forces
>
> them to strive for a job that gives them a high salary so that their life-style can
>
> continue and they can provide for their children. This, however, is difficult for
>
> them to attain, since they have such limited education (p. 95).

Other authors link service-learning pedagogy to critical pedagogy and critical

multicultural education, or those versions of education that challenge power relations

based on class, race, and gender (Hogner, 1996; Procario-Foley & Bean, 2002;

Gruenewald, 2003). Critical race theory attempts to bring greater social justice through

reflection on experiential knowledge. Yosso (2002) draws on critical race theory and

critical theory to foster social justice using entertainment media to foster reflection and

dialogue on gender, class, and race issues and raise social consciousness. Along with

Nam Kin (2001) and Wing Sue (2003), Yosso (2002) acknowledges the impact that media has in perpetrating biases and stereotypes that marginalize many socio economic and multicultural groups by perpetuating the dominant White culture. Yosso's students raise their consciousness of themselves "in relation to the structures of power and domination in their world" (p. 59) by watching and critically reflecting on film clips that stereotype marginalized multicultural groups of people. Yosso also suggests that CRT offers a "trans disciplinary perspective" (p. 53). Service-learning provides additional opportunities for students to raise their consciousness of marginalized groups by immersing them in real life experiences. Several authors in the service-learning literature (Rama, Bremser, Oddo, DeBerg, & Pringle, 1998) have identified service-learning projects where students gained a greater understanding of multiple socio economic and multicultural groups and the complex social and economic issues that they face, through their involvement in community-based projects such as tax preparation, management, and marketing assistance to marginalized groups.

hooks (2003) suggests the need to build communities that are inclusive of all socio-cultural and multi-cultural groups, not just those who are like us (p. 163). In order for us to build community, we must bring our authentic selves into the classroom. bell hooks was strongly influenced by Paulo Freire's (1991) teaching through building "community" where openness and "intellectual rigor" are fostered and bound by a "shared commitment and a common good" (p. 40). She values student "voices" and requires students to keep journals and share them with each other in class as a way of fostering multiculturalism (p. 40). Her approach to learning is more holistic than Freire's with a focus on mind, body, and spirit. She was influenced by the philosophy of engaged

Buddhism espoused by Thich Nhat Hanh that involved a "focus on practice in

conjunction with contemplation" (p. 14). She facilitates critical thinking and reflection in

her classes. She also brings passion into her teaching through her focus on the whole

person. Her critical feminist pedagogy that she calls *engaged pedagogy* focuses on

helping students "know themselves better and live in the world more fully" (p. 194). She

uses passion to "invigorate discussion and excite the critical imagination" (p. 195). We

must be "fully present" with our students by maintaining our integrity and guiding them

with love and compassion. As hooks (2003) states, "all of the work we do, no matter how

brilliant or revolutionary in thought or action, loses power and meaning if we lack

integrity of being" (p. 164). Several of the authors in the American Association of

Accounting Education series edited by Rama (1998) describe outcomes of service-

learning accounting projects where students are more sensitive to diversity and better able

to empathize with and appreciate multicultural people.

> Service-learning projects … open new pathways to knowledge as students expand
>
> the walls of the classroom and make connections with a wider range of people,
>
> places, and problems. Students are able to confront their negative stereotypes and
>
> develop a sense of citizenship and social responsibility" (Pringle, 1998, p. 97).

A more holistic approach in accounting education that focuses on the affective,

spiritual and multicultural sensitivity is reflected in the work of Greer and Patel (2000)

who challenge the "mainstream cross-cultural accounting research (that) conceptualizes

'cultural reality' in terms of the norms and values of the economically and politically

advantaged groups within a country" (p. 307) to the exclusion of marginalized groups,

specifically, the indigenous people of Australia. Accounting concepts, rules, and

procedures emphasize rationality and neutrality. Greer and Patel (2000) refer to the work of Hines (1992), Chua (1996), and Broadbent (1995) who provide research on "yang" values of objectivity, reason, logic, and quantification that pervade accounting theory and practice as insufficient to deal with its complexities and ambiguity. They argue for the inclusion of "yin values (relationships, nurturing, experience, and intuition) that would allow the reflection of situational and cultural differences and the development of accounting and accountability systems which accommodate differing world views, including those of the Australian indigenous peoples" (Broadbent, 1998, as cited in Greer & Patel, 2000, p. 320). Australian indigenous people value relationships (loyalties, cooperation, and compassion toward others) over competition and contracts. This article provides an opportunity for students in accounting to see how culture, related to the affective and spiritual domain of the indigenous Australian people, ties to their perception of land as collective property, not simply economic property held by one person or group exclusively. The piece provides a wonderful, moving, and vivid picture of the influence of the affective domain, spirituality and culture in providing a different perspective of the subject of accounting that could open up dialogue in the classroom to seeing it with "soft eyes" (Palmer, 1998, p. 113). This piece could also provide opportunities for students to share their own cultural stories or interview others in the communities in which they engage in service-learning who may bring greater meaning and perspective to the subject that will enhance student communication and critical/creative thinking skills.

Another study that refers to multicultural issues in the accounting profession researched Chinese women accountants' experiences in New Zealand (Soon Nam Kin, 2001). The study identified barriers to success that these women face. She notes that "the

accounting profession values masculine and western behavior patterns (i.e., competition and self-promotion)… (it) has successfully excluded minority groups from the distribution of power often forcing them to be assimilated at the cost of their own cultural identity" (p. 18). The study identified behaviors such as not being actively competitive or openly self-promoting in front of their bosses, because of a culture where they were encouraged to be "passive/submissive, modest, and hardworking ... and when engaged in conversation to avert their eyes as a mark of respect" (p. 18). Soon Nam Kin also describes the Chinese women accountants' exclusion from vital information and relationships as a barrier while their white male counterparts were given mentors and inclusion in golf and social clubs to facilitate their enculturation and promotion in the organization. The women in the study were left to "sink or swim" on their own with no support system to help them to develop contacts necessary for promotion and cooperation. This is not an issue in whether or not they are hired, but strongly influences the power structure within the organization that prevents most ethnic minority women from becoming high level managers or partners. This is an example of what Wing Sue (2003) describes as "white privilege" whose goals are to "perpetuate an imbalance of economic, social, and political power, to control the gateways to power and privilege, and to determine which groups will be allowed access to the benefits, privileges, and opportunities of the society" (p. 132). What does this mean to us as educators? It means that educators must develop future accountants who value diversity and recognize the multiple perspectives, insights, and skills that a multicultural organization can provide in terms of better critical reflection, problem solving, collaboration, and team work.

Summary

The research presented provides useful suggestions for incorporating holistic approaches into practice that include development of the affective and spiritual domain, inclusive education, and multiple learning styles/intelligences. However, there is a very significant lack of empirical data to support its benefits. The literature suggests that there are few objective measures of the "soft" skills in the spiritual and affective dimensions of learning, and the skills developed often take a longer period of time (than a semester) to develop. However, Tisdell (2003), Palmer (1998), hooks (1994), and others provide examples from interviews with adult educators and students that describe feelings of greater wholeness, awareness of interconnectedness of all things, greater engagement and passion with the subjects they are teaching/learning, greater compassion for others and respect for and appreciation of diversity of cultures and perspectives, greater openness and depth of learning in the classroom, and better informed critical and creative thinking skills.

The following section presents literature that describes traditional accounting education and provides a rationale for the use of experiential learning, specifically, service-learning, in addressing the concerns that have been identified by accounting firms and organizations in current accounting education that is too focused on the technical nature of knowledge.

<div align="center">Accounting Education</div>

Albrecht and Sack (2000) conducted significant research with and sponsored by four major accounting groups, the Institute of Management Accountants, AICPA, AAA, and the Big 5 professional service firms. Because of the expertise of the professional firms sponsoring the project, and the empirical support that was provided for their

findings, the study provides substantive and significant justification for change in

accounting education. Both qualitative evidence (personal and focus group interviews

with accounting educators and public and government accountants) and quantitative

evidence (three questionnaire surveys distributed to approximately 4,800 accounting

practitioners and educators) are provided. The authors find three problems in accounting

and accounting education: a) The decline in numbers of students majoring in accounting;

b) A broken and obsolete system of accounting; c) graduates who majored in accounting

would choose a different major if starting again (p. 1). In addition, the authors cite an

increased rate of change in the business world from globalization, new industries,

competition, and the complexity and uncertainty that has resulted in the need for faster

and better decision making. Traditionally, accounting classes focus on students learning

accounting concepts and mastering the technical aspects of debits and credits and

financial statement presentation formats with little time available for real life experiences

with these accounting concepts, particularly in the fundamental accounting classes. Much

of what they learn is memorized and assessed based on multiple-choice, true and false,

and problems with one correct answer. Little opportunity exists for dealing with the

ambiguities and complexities of our global society and the demand for increased decision

making skill. The evidence provides suggestions for developing higher level skills (i.e.

communication, leadership, team work, technology) through active learning strategies

inside (role plays, technology assignments, large business projects) and outside (i.e.

internships and field studies) the classroom. Included in these suggestions is service-

learning.

Burnett (2003) criticized Albrecht and Sack's (2000) study based on it having a "national school, Big 5" bias (Hoppe, 2000, in Burnett, 2003, p. 130). She notes that there are many smaller, regional schools in the United States, non-Big 5 firms, and other non-public accounting entities that hire accountants (p. 130). Burnett's qualitative study discusses the pressures in accounting education to change current teaching methods that was identified by Albrecht and Sack (2000). Her study focused on smaller CPA firms and corporations to which she sent surveys (similar to Albrecht and Sack's) requesting their perceptions of accounting graduates. Her results did not indicate that accounting education was in serious trouble as Albrecht and Sack's did. On a scale of 1-5, the mean response was 3.23 out of a possible 5, which indicates that there is room for improvement in accounting education, but that this group did not see the level of dissatisfaction that Albrecht and Sack's study indicated. Burnett also links outside-the-classroom activities to service-learning assignments and internships. Internships were rated the top education innovation in the accounting field. The author makes the assumption that survey respondents preferred longer activities (internships) to gain greater familiarity with the accounting environment. Service-learning activities of longer duration could possibly provide the same perceived benefits.

The research provides empirical data from an AICPA supply-and-demand study (Albrecht and Sack, 2000, p. 19) that identifies problems with current accounting education as being too focused on content, often irrelevant, not preparing students for the ambiguities of the business environment, lacking in creativity and exposure to real businesses, and in skill development. According to their focus-group participants and survey respondents, creative learning methods need to be developed, such as teamwork

assignments with real companies, oral presentations, written assignments, and the involvement of business professionals in the classroom. The groups also identified the need for "out-of-classroom experiences" such as service-learning (p.53). Because "students forget what they memorize" we need to "train our students in accounting to deal with uncertainty in decision making" (Albrecht & Sack, 2000, p. 56). The top rated skills that were identified by faculty and practitioners were critical thinking, written and oral communication, decision-making, interpersonal skills, continuous learning, and teamwork. These skills were also identified as essential in the AICPA Vision Study and its Core Competency Framework (p.56).

The Core Competency Framework (AICPA, 2001) is composed of three categories: functional competencies, personal competencies, and broad business perspective competencies. The functional competencies include decision modeling, leveraging technology, measurement, reporting, research, and risk analysis. The personal competencies include communication, interaction, leadership, leveraging technology, problem solving/decision making, professional demeanor, project management. The broad business perspective competencies include industry/sector perspective, legal/regulatory perspective, leverage technology, marketing/client perspective, resource management, and strategic/critical thinking. Common threads among these competencies are the ability to research, analyze, interpret, and make judgments about business information from multiple perspectives. Leveraging technology and interacting with others are vital to better decisions and problem solving.

A limited recognition of dimensions of learning other than the cognitive is also present in the AICPA Vision Project. A key theme is identified in achieving the changes

necessary for the success of accountants into the future. It is overcoming a deep seated

resistance to change. Stress, self-esteem, and insecurity are identified as change inhibitors

while open and honest communication about feelings and perceptions are recognized as

vital to managing change successfully. There is a need for meaningful communication

based on honesty and integrity according to the Vision Project (AICPA, 2000, p. 22).

Suggestions for doing this are not part of the project.

It appears from this discussion that the AICPA recognizes that the affective

domain provides the foundation for change that occurs when we learn new knowledge

and ways of doing things more effectively. The Vision Project also provides numerous

references to the need for accountants to find passion in their work. Passion is a deep

emotional and spiritual connection that is evident in those who care deeply about their

life work and the people in their lives. Again, there are no suggestions for developing

either passion (affective and spiritual domain) or meaningful communication based on

open and honest communication about feelings (the affective domain). However, the

acknowledgement of these dimensions of learning is a step forward.

Another professional organization that advocates the need for change is the

Accounting Educator Change Commission (AECC) that was created in 1989. Its

objectives are to motivate students in the accounting profession; promote their technical

competency; and to develop in them an expanded set of educational objectives including

critical thinking, communication, and research skills. It advocates that students must be

active participants in the learning process. Williams (1993) refers to the AECC in

identifying a need to make accounting students active participants in the learning process,

avoiding the one-right answer syndrome by reflecting on real-world problem-solving

skills, and developing communication and interpersonal skills. Although he does not reference service-learning activities in this paper, he identifies the need for accountants to participate in learning activities that will enable them to "address ethical dilemmas and deal with messy or incomplete data" (Williams, 1993, The new accounting education Sect., Para. 7). This is generally the situation in service-learning settings in non-profit organizations constrained by limited human and technological resources in which students and faculty must address the problems that result from often ambiguous and incomplete data. The literature presented here provides a strong rationale for change in the way that accounting is taught. It identifies the need for out-of-classroom experiences that foster the development of student interpersonal skills, critical thinking, and ability to deal with ambiguity and complexity in a global society. The service-learning literature that follows provides evidence of its usefulness in the implementation of educational practices that foster the development of these skills and experiences

<div align="center">Service Learning Research Relevant to Areas</div>

Due to the limited research that I found related to service learning in accounting education, I am beginning with literature in the broader business education category that supports its benefits and opportunities in the business field in general . This will be followed by research specific to service learning in accounting.

Service-Learning in Business Education

Several studies identify the lack of relevancy and connection in traditional business classes to the "real world" as a justification for service-learning pedagogy. Sims (2001) identifies the lack of relevancy and connection in business ethics classes and its facilitation through service-learning activities. She emphasizes the importance of the

process of reflection while engaging in service-learning activities. Edwards and Mariello (1999) refer to service-learning as a "response to the increasing complexity, diversity, and alienation from public life that confronts society, enabling students to acquire the skills that they need to address such challenges…that reconnect them to their surrounding communities" (Edwards & Marullo, 1999, p. 765). McCarthy and Tucker (2002) credit service-learning with the "reconnection of universities and communities" (p. 646). In quoting Cohen and Kinsey (1994, p.13), Morton and Troppe (1996) assert that service-learning "carries the promise of success in its potential to transport the student beyond the limiting cultural bounds of the text/lecture forms of the campus and outward into the larger social context" (p. 31). Hill and Stewart (1999) identify, in their discussion of character education in business schools, "a virtuous character is not only cognitive, but affective and behavioral as well. Service-learning provides a means through which ethical theory and moral convictions are translated into action" (p. 189). They suggest that service-learning can invoke virtues such as kindness, compassion, fairness, respect, humility, and courage that reflect the affective and spiritual dimensions of learning, as well as, provide the connections between real life problems and academic concepts that are often missing in the traditional classroom.

Harrington and Schibik (2004) offer suggestions to make a statistics course more relevant and interesting to students. One suggestion is a service-learning program to "enhance what is taught by extending student learning beyond the classroom and into the business environment" (Service-learning Sect., Para. 2). Peter Ewell (2001) describes service-learning pedagogy as "education in service of global community – focused deliberately on the need to communicate effectively and to make world-wide cross-

disciplinary connections" (Ewell, 2001, P. 1). Lamb, et al (1998) links service-learning at Montana State University Bozeman to making connections with organizations that also provide contacts for further business opportunities in internships.

Easterling and Rudell (1997) cite other qualitative studies, such as, Zlotkowski (1996) in identifying service-learning pedagogy in facilitating technical skill enhancement as well as "effective teamwork, cross functional flexibility, interpersonal and communication skills, and multicultural sensitivity" (Zlotkowski, 1996, in Easterling & Rudell, 1997, Benefit to students Sect.). In addition, Easterling and Rudell (1997) identify research that links service-learning pedagogy positively to leadership development, retention, and a desire to continue learning in postgraduate study. In addition to Easterling and Rudell's findings, Black (2002) found additional benefits in the development of self-esteem, personal efficacy and sense of responsibility, ethical/moral values, willingness to take risks and accept new challenges, higher level critical thinking and decision-making, and problem-solving skills. Papamarias (2002) found similar benefits in his research and added, "challenging students' creative abilities, causing them to think 'outside the box' and across the functional silos emphasized in much business education and practice" (Key project Sect., Para. 3).

Lamb, et al (1998) describes a service-learning program in the College of Business curriculum of Montana State University-Bozeman. Benefits that are identified include enhanced achievement in critical thinking and interpersonal and community skills. Harrington and Schibik (2004) have found high motivation and engagement in their team-based service-learning project. They have also linked service-learning activities to retention (lower drop-out rates) and increased levels of student success.

Although the following studies do not specifically address service-learning, they examined the effects of experiential learning that includes service-learning. Mainemalis et al (2002) and Loo (2002) studied student-learning styles in relation to Kolb's learning styles and found significant diversity in their styles. Mainemalis et al used three tests to determine the effects of Kolb's learning styles on the degree of sophistication in the development of learning (greater flexibility) and levels of learning skill development. The study included 198 MBA students and used three instruments: Learning Style Inventory (Kolb, 1984, 1999a), the Adaptive Style Inventory (Kolb, 1984; Boyatzis & Kolb, 1995), and the Learning Skills Profile (Boyatzis & Kolb, 1991, 1995, 1997) to measure the effects. The instruments clearly identified greater adaptive flexibility in students who were more balanced in conceptualizing/experiencing and acting/reflecting. However, the same was not apparent in levels of skill development. The respondents who specialized in conceptualizing had better analytic skill development and those who specialized in experiencing had greater interpersonal skill development. The study hypothesizes that because most managerial jobs require greater flexibility, a balance of interpersonal and analytic skills is preferred. Therefore, the experiential element from service-learning may foster the interpersonal skill development needed in teamwork and oral communication.

Loo (2002) reached a similar conclusion in his study of 424 business majors identified from seven empirical studies in the Eric and SSCI databases from 1976-1999 to determine learning styles of these students. He concluded that different teaching methods that incorporate all dimensions would enable students to "approach learning situations with flexibility" (p. 256). Loo provides results for accounting students, specifically. These students reflected a higher proportion of convergers, "those best at finding

practical uses for ideas and theories" (p. 254) and a lower proportion of accommodators, those who learn primarily from "hands-on experience and feelings rather than from logical analysis" (p. 254). Therefore, incorporating both of these dimensions through in class and out of class (service-learning) activities into the classroom could produce a more flexible accountant who is better able to work effectively with the diverse socio-cultural backgrounds evident in a global society, along with its complexities and ambiguities.

In summary, the business literature in service-learning does identify enhanced learning and skill development including ethical behavior, self-esteem, communication skills, teamwork, critical thinking, creative abilities, motivation, and understanding of global business and its ambiguities. In the next section, I discuss the accounting education literature in service-learning.

Service-Learning in Accounting Education

Although the literature in service-learning related specifically to accounting education is limited, I did find two comprehensive studies that included a paper written by Rama et al (2000) and a publication edited by Rama (1998). Rama et al (2000) paper, prepared by scholars in the accounting discipline, provides a literature review of service-learning pedagogy as an approach that may be useful in meeting the call for change in accounting education. However, none of the studies reviewed are in the accounting discipline. The reason for this is given as the paucity of it. However, it is an extensive review and relates service-learning to the development of intellectual and personal outcomes. It makes a direct correlation of these outcomes of service-learning to those identified in the AICPA Core Competency Framework. The authors identify several

empirical studies that measure service-learning intellectual outcomes through grades, self-reports, content analyses of student writings, and problem-solving interviews. The study also cites Eyler and Giles' (1999) study that identified greater impact on outcomes involving higher-order thinking skills, such as greater depth of understanding, consideration of other perspectives, improved communication, and ability to apply course material to new settings (p. 685).

In the two studies that I found that specifically address service-learning and the AICPA core competencies (Still & Clayton, 2004; Tschopp, 2004) only one of these provides evidence of AICPA core competency development (Tschopp, 2004). Tschopp provides quantitative evidence in a rubric he designed and used to evaluate a business plan that students developed. He rated AICPA core competency skills on a scale from 1 to 5. This is useful to practice; however, the project was not a service-learning experience because the seven accounting students were not in a course-based and credit-bearing class, a major factor that separates community service from service-learning. Similar to many studies in service-learning, the only measurement of skill development is a quantitative measure, a rubric. No data from journals, questionnaires, or interviews was incorporated.

Rama et al (2000) connect service-learning and personal outcomes through a review of empirical research that uses self-reports or survey responses to measure the outcomes. In this research, Kendrick (1996) found higher measures in social responsibility, personal efficacy, and interest in the subject matter (as cited in Rama et al, 2000, p. 683). Eyler and Giles (1999) identify greater personal outcomes in self-awareness and understanding of and tolerance for diverse people, cultures, and

viewpoints. They also found enhanced relationships with faculty, students, and community members; improved teamwork and communication skills; and improved leadership skills identified in a greater awareness of diversity of issues and their own ability to act and make a difference.

In a less extensive study, Gujarathi and McQuade (2002) provide support for Albrecht and Sack's (2000) study. The authors found a lack of out-of-class experiences, such as service-learning, one of the problems in accounting education. The authors cite the Bedford Committee (1986) and the Accounting Education Change Commission (AECC) that identified fostering social responsibility as an important goal of accounting education more than ten years ago (Gujarathi & McQuade, 2002, p. 145). The authors found that in service-learning assignments in intermediate accounting classes, students developed skill in solving unstructured problems, dealing with messy or incomplete data and interpersonal relationships.

A final research publication (Rama, 1998) focuses exclusively on accounting theories and implementation approaches in service-learning that have been used in accounting courses in several universities and colleges across the nation. These courses include introductory and intermediate accounting, accounting information systems, auditing, and capstone courses in which ethics and social responsibility were enhanced through service-learning projects. The essays in this publication provide suggestions for journal writing, examples of reflection questions, assessment methods, and syllabus examples that include appropriate accounting outcomes and objectives that reflect the concerns of the accounting profession (AECC, and the Big Four Accounting Firms) in the need for critical thinking and oral and written communication skill development.

Janice Carr (1998) in her service-learning project in which students participated in the Internal Revenue Service Volunteer Income Tax Assistance (VITA) program identifies specific examples of activities to enhance some of the vital learning skills identified by the accounting profession and student reflections related to them. For example, one student reflected on technical skill development, "The intensity was far beyond working on any vigorous textbook problem. Textbooks usually provide all the relevant information to solve the problem, followed by a definite solution. Since a solution manual was not available, I learned how and where to find answers" (p. 105). Another student reflected on interpersonal skill development, "This project is one that proves the need for a change in education to close the gap between simply understanding accounting information and understanding the importance of human interaction skills needed to be flexible in varying situations" (p. 105).

All of the studies in this section have identified service-learning experiences that foster active learning and lead to enhanced skills in critical thinking, written communication, and oral communication. These experiences often enhance interpersonal and intrapersonal skills and enable students to deal more effectively with ambiguity and complexity in real life situations. The studies also found higher levels of motivation, increased multicultural sensitivity, and deeper understanding of accounting and business theory as they connected it to service-learning experiences. It is important to find appropriate experiences in the community, to effectively integrate course objectives into these experiences, and to establish an environment in the classroom that nurtures and guides student actions to enable the benefits observed here. It is apparent in the literature that researchers have not agreed upon a well-specified set of personal outcomes related to

service-learning. Most studies use self-reports or survey responses by students (Wolcott, 2000, p. 3). Rama et al (2000) identify the need to select outcomes and to design the learning situation to accommodate different student attributes and cognitive abilities. "For example, students having little prior knowledge may become frustrated and learn little unless they are given sufficient on-site supervision in a service-learning activity, whereas students having greater prior knowledge may learn more when given greater autonomy" (p. 690). Wolcott et al (2003) and Rama et al (2000) identify the need for empirical research that includes greater attention to the development of common, more specific and appropriate objectives and competencies that service-learning pedagogy would facilitate. Rama et al suggest that future studies could be more objectively designed by using trained "raters" to measure development of personal outcomes in content analysis of student essays or written reflection exercises and interviews of students. Although my study did not use trained "raters" it did document the process and data collected from participant reflection journals. It incorporated questions from Magolda and King's (2004) "Learning Partnerships Model."

In the final section, I identify issues found in the research that lead to my holistic theoretical framework and the action research methodology that I am using in this study.

Issues in the Research

The research that I have reviewed focuses on the cognitive aspects of learning from the constructivist and critical lens. There is a need to consider additional learning theory that clearly supports service-learning. Holistic learning theory along with a critical-feminist perspective may be more appropriate and inclusive of the multiple socio-

cultural and equity issues that are raised in service-learning projects such as those included in my literature review (i.e., homeless shelters and other volunteer experiences with marginalized groups). Holistic approaches would also support the multiple ways that students learn from their experiences, including the importance of relationships, and the affective, spiritual, and physical aspects of learning. Service-learning projects invoke strong feelings in students, teachers, and community members and provide opportunities for students to utilize their multiple learning styles and intelligences.

Pringle (1998) provides examples from service-learning projects where multicultural sensitivity was developed in settings outside the classroom involving a diversity of races, cultures, and socioeconomic classes. "I realize that it is the poor who are my teachers. It is the impoverished and marginalized who suffer from our social, political, and economic structures who are best able to educate students as to the demands that must be met for justice to be realized in our world" (p. 94). This clearly reflects a movement from cognitive into the affective (emotions reflected in compassion and respect) and spiritual (reflected in the connections and wholeness that they develop as they imagine a more inclusive and just world) dimensions of learning, and a focus on inclusive education that fosters relationships and inclusion of multiple socio-cultural issues that are components of holistic theory and critical feminist theory as well.

Astin (2002) relates service-learning pedagogy directly to issues of spirituality in the connections that are created between the students and the service recipients and among the students themselves (p. 16). He suggests that service-learning experiences are often transforming for both students and teachers. A key to this transformation is the personal reflection that is a major factor in service-learning., involving students in a

range of learning style activities that incorporate symbolism and the imagination through art or music, for example. Several other authors, besides Astin (2002), link service-learning pedagogy with opportunities to bring authenticity and collaborative work that offers multiple dimensions of learning. Hoxmeier and Lenk (2003) suggest that incorporating service-learning activities into a course can "offer students a full range of learning style opportunities" (p. 97). Kenworthy (1996) notes in her reference to Kolb's model "one of the challenges facing academic institutions is to create opportunities for students to experiment with their different modes, heightening their levels of learning" (p. 126). She links service-learning pedagogy to creating these opportunities for students.

It is apparent from the previous examples that holistic theory and the critical-feminist perspective that focuses on relationships, inequities, and transformation may provide a more comprehensive theoretical framework for service-learning and one that has not previously been considered in research studies involving service-learning.

Obstacles to service-learning implementation include "lack of a campus culture that rewards service-learning pioneers in promotion and tenure decisions and turnover of agency staff" (Collins, 1996, as cited in Pringle, 1998, p. 96) in the organization for which the project was provided. In addition, the implementation requires considerable time in finding appropriate local organizations that could provide the service-learning projects, and in teacher time in the planning and implementation process, particularly in the integration of accounting curriculum objectives into the service experiences and in managing community sites where employee turnover and time constraints may hinder project completion and create frustration for all involved. Another issue is the change in

the role of the teacher from expert to guide, mediator, and facilitator that often requires

introspection and training.

In recent years, another important issue with service-learning has arisen. It is the

issue of reciprocity (Butin, 2006) that was a major issue discussed at the Sixth Annual

International Service-Learning Research Conference in Portland, Oregon in October 2006

(Romaley, Cohen, Giles, & Holland, 2006; Furco, Holland, & Howard, 2006) by going

beyond many service-learning experiences that involve participants in doing a

community service, to the importance of collaboration with others. Helping students

develop a process of collaboration that will enable them to understand the reciprocal and

democratic nature of community work. This involves participants in service-learning that

enables movement beyond "us doing something for them" to recognize the mutual

benefits of working with others.

Butin (2003, 2006) is a proponent of service-learning. He also provides the most

extensive critique of service-learning that I have found in the literature. He identifies

three significant problems in current service-learning research (2003, p. 2). First, there is

a paucity of research on the impact of service-learning on the community. Students and

teachers involved in service-learning experiences have frequently maintained a one-sided

focus on fixing community problems and in the process, enhancing student learning or

university charitable purposes, but fail to include the perspectives of community

members. This may lead to greater marginalization of the very people that students and

teachers are trying to help. It also raises the question of whether there is any sustained

benefit to the community from the service-learning projects. This implies that students

and teachers need to develop the interpersonal and communication skills suggested by the

AICPA core competencies in which recipients of the service are treated with respect and involved in the identification of problems, working together to solve those problems and in continuing assessment of the results. The idea of communal dialogue and understanding of issues by listening to and valuing multiple perspectives are keys to the issues of reciprocity and sustainability.

A second problem that Butin (2003) identifies is the paucity of empirical evidence of the processes used in best practices in service-learning that lead to sustainable and meaningful outcomes (p. 2). Much of the literature focuses on descriptions of the technical aspects of the service-learning experience, but fails to address issues of effectiveness and sustainability of the processes used and outcomes achieved. Butin suggests that attempts to quantify best practices in reflection activities (i.e. length and frequency of reflection, and measures of self-defined best practices in surveys or scales) for example are restrictive, because they fail to address "issues of how reflection better supports self-awareness and self-reflective practice" (2003, p.7). This may privilege some (i.e. written, performance, dialogue) types of reflection and restricts the use of a greater diversity of reflection methods and practices. This seems to imply that qualitative evidence of the processes of service-learning in diverse settings and using holistic methods may provide greater evidence of outcomes than quantitative scales or measures (grades on tests or survey results) that bias best practice strategies and norms over creativity in exploring other methods.

A final problem that Butin (2003) identifies is the difficulty of "rigorous and authentic assessment" (p. 7) of service-learning. He suggests that the focus on grades and other quantitative outcome measures of the individual learner needs to be replaced with

more holistic assessments focused on the partnership between the university and the community. Butin suggests that "a poststructuralist frame moves the act of assessment away from the individual … [to] relationships and allows a more complete perspective on how meaning is made within communities" (2003, p.8).

Despite the fact that studies appear to substantiate service-learning's positive benefits, most of the studies are based on student stories and quantitative questionnaire surveys as Butin (2003, 2006) suggests. These are primarily self- assessment tools. Several researchers (Morton & Troppe, 1996; Rama, 1998; Rama et al, 2000; Smith, 2001; Wolcott et al, 2003) suggest the need for empirical studies that more objectively measure these benefits and their impact on the achievement of course objectives. Locatelli (1998) makes the statement "choosing the proper research metric to measure the increase in learning is essential for the student and both faculty and practitioners" (p. 211). He suggests that Bloom's Taxonomy that measures cognitive skill development may provide a "framework to measure students' abilities to question, organize data, connect concepts to prior learning or experience, reflect on content and process of learning, and create new solutions to unstructured problems" (Francis, Mulder & Stark, 1995, as cited in Locatelli, p. 211). Once again the focus is on cognitive skill development and fails to consider the holistic aspects inherent in the service-learning experience in the spiritual, affective, and physical dimensions of learning or the multiple learning styles and intelligences. The purpose of my qualitative study is to investigate and provide in depth documentation of the process of using service-learning while fostering higher level skill development within the holistic dimensions of experiential learning. Quantitative assessments do not provide the richness and depth of evidence from all

perspectives: researcher, participants, and community members that this study is investigating. Most studies in service-learning focus on what students are doing for the community, rather than the important relationship building between community members and the student.

Some researchers suggest the need for longitudinal studies. Smith (2001) cites this need as "holding the greatest insight (Lamb et al, 1998; Rama et al, 2000; Smith, 2001; Wolcott et al, 2003) to understanding the development of self-regulating strategies (i.e., service-learning)" (p. 695) in accounting education strategies. She suggests studying student progress from introductory accounting courses to graduation and beyond.

Much of the service-learning literature focuses on quantitative issues and measurements; Lamb et al (1998) suggest the need for a more systematic approach to assessment of service-learning by using the Delve et al (1990) model that is used in the measurement of the development of social responsibility (p. 652). Loo (2002) also identified a problem in the research with small samples that have few controls. Another problem identified by Eyler and Giles (1999) is in the current empirical studies of course-related knowledge and skills development in service-learning that focus on course grades or grade point average to measure results. Eyler and Giles state that these may not be good measures of service-learning outcomes, because "service-learning is most likely to affect outcomes involving higher-order thinking skills … greater depth of understandings, consideration of other perspectives, improved communication, and ability to apply course material to new settings" (as cited in Rama et al, 2000, p. 8).

Rama et al suggest further research to explore the interrelationships of the diverse characteristics of service-learning programs related to the duration, intensity, service

settings, student responsibilities, preparation for the experience, kinds and frequency of reflection, demographic characteristics of students, methods for grading and awarding credit, student choice in participating in service, and faculty commitment to assist educators in understanding service-learning's value as a pedagogy and identifying ways to improve the design of its activities.

Morton and Troppe (1996) identify the need for discipline-based service-learning conferences to support efforts in incorporating it into courses (p. 30). Batchelder and Root, 1994 (cited in Lamb et al, 1998, p. 645) identify the need for high quality on-site experiences to provide the semantics for identifying potential agencies, assisting students with making contracts, maintaining and nurturing good relationships with agencies, and assisting faculty with designing service-learning activities across the curriculum.

The service-learning outcomes (higher level critical thinking, problem solving, and decision making skills) in the previous sections are what I am most concerned about and why I believe that a qualitative methodology using action research has the greatest hope of finding appropriate and more holistic measures of these higher-order thinking skills as well as the transformative benefits of holistic approaches to education that incorporate the affective, spiritual, physical, and socio-economic and cultural dimensions of learning. The inclusion of holistic approaches provide an environment for the development of relationships that promote fairness and understanding of the reciprocal benefits of working with others as suggested by scholars in service-learning (Butin, 2006; Romaley, Cohen, Giles, & Holland, 2006).

Summary

By utilizing holistic approaches in service-learning in accounting education, we can create authentic class environments that enable students to relate accounting activities in non-profit organizations to accounting principles learned in the classroom in ways that bring greater relevance and connection to their lives. They are solving problems in often messy situations that require considerable judgment and teamwork with classmates, instructors, and business people. This provides an opportunity to develop social skills, as well as critical and creative thinking skills. Students would also be able to experience social responsibility and the uncertainties in business decision making. Social responsibility would be enhanced through the insights that they gain working with oppressed socioeconomic and ethnic groups represented in the non-profit (i.e., women's shelters) and struggling small businesses (operated by diverse socio economic and cultural groups) in which the work is usually performed. Critical reflection and dialogue along with journal writing about their experiences would provide an opportunity for understanding of other perspectives and cultures, which might be experienced as spiritual growth by some. Research incorporated in this section supports the notion that service-learning experiences energize students with greater passion for their education, work, and everyone with whom they interact. This in turn leads to greater wholeness and meaning in their lives.

It is apparent from the issues and findings in this section that collaboration (between students, faculty, administration, and community members) is essential to the development of effective service-learning experiences that will provide sustainable benefits to the community; facilitate enhanced learning and motivation in accounting classes; prepare students for the ambiguities of the business environment; foster creativity

through exposure to real businesses; and enhance skill development in critical thinking, written and oral communication, decision-making, interpersonal skills, continuous learning, and teamwork. It was my purpose to determine if service-learning experiences in accounting classes would support the skill development required by the accounting profession. I have chosen to use the action research methodology in this study, because the use of a student sample in an actual accounting class provides an in-depth opportunity for both student participants and the researcher to participate in, experiment with, reflect about, and make meaning of the service-learning process. It offers multiple opportunities to incorporate change in the service-learning process in collaboration with my students and to reflect and act on these changes to continually enhance the experience and examine development of the AICPA Core Competencies. It also enables the examination of the holistic dimension of experiential learning through collaborative data collection methods used in classroom assessments, journal writing, and open-ended questionnaires and interviews that will provide opportunities for students and researcher to explore the spiritual, affective, and cognitive influences on the service-learning process.

Chapter 3

Methodology

My study investigated the process of exploring the impact of service-learning in accounting education and the development of the AICPA Core Competencies. This chapter begins with the research questions. I then discuss the research paradigm, which is interpretive or qualitative. Next is a discussion of the research methodology, which is action research. This is followed by the background of the researcher. The remainder of the chapter describes the participants (my classroom students); the data methods and analysis, including fieldwork, journals, and focus group interviews; and data verification including issues of credibility, dependability, and transferability.

Research Questions

1. How did an educational practice that incorporated service-learning promote the changes that the accounting profession suggest and create an atmosphere in classes that enabled students to find passion and relevance in studying accounting?

2. How did the development and implementation of a service-learning experience in the classroom enhance student understanding and application of the concepts and information that they read about and develop the complex skills of the AICPA Core Competencies?

3. How did holistic approaches to experiential learning facilitate greater passion and excitement in the work that we did and the depth of learning required by the higher level skills of the AICPA core competencies?

Paradigm: Qualitative Research

Qualitative research is a research process that involves the researcher in discovering the meaning that people make from their experiences within a particular context. "The overall purposes of qualitative research are to achieve an *understanding* of how people make sense out of their lives, to delineate the process (rather than the outcome or product) of meaning-making, and to describe how people interpret what they experience" (Merriam & Simpson, 2000, p. 98). According to Merriam and Simpson (2000) and Patton (2002), it is appropriate when the purpose of the research is to understand a social phenomenon within a particular discipline. The authors also suggest that it is appropriate for discovering the meaning that a particular situation has for the people involved and for understanding the process of how something occurs within a particular context with the intent to improve it. Qualitative research is also appropriate in solving specific problems within an organization or community.

Qualitative research incorporates a framework of common characteristics that Patton (2002) identifies as strategies for design, data collection and fieldwork, and analysis. Design strategies include naturalistic inquiry that examines real-world situations in a non manipulative way; a design that emerges during the fieldwork; and a purposeful sample of cases that provide rich descriptive data for in-depth understanding of the problem/issues that inform the study's purpose.

Patton also identifies the qualitative fieldwork and data collection strategies. These include qualitative data from observations, interviews, and documents; personal experience and engagement through direct involvement with the study participants in the field; balancing the rigor of interviewing and observing in an unbiased way with the relational aspects of connecting with the feelings, beliefs, and experiences of study participants; and being aware of the evolving nature of a research process that is modified as needed to improve it.

Additional characteristics of Patton's (2002) framework include the analysis strategies for qualitative research. Each case involves a person, group, program, or experience that is unique. Each case is analyzed inductively through interpretation, description and explanation of the data gathered in fieldwork from a holistic perspective that views each piece of data as interdependent and part of the entire context and process of data analysis. Findings from the research are not generalizable, but unique to a particular setting, extrapolating common threads in interpreting the data for possible application to new situations. Ultimately, the findings are "connected to the researcher's training, preparation, fieldwork procedures, and analytical processes" (p. 64). Because the researcher is the primary tool for data collection and analysis, she must be reflective, credible, and authentic according to Patton. The reflection process includes writing authentically from the researcher's "own perspective and voice as well as the perspective and voices of those one interviews and those to whom one reports … through rich description, thoughtful sequencing, appropriate use of quotes, and contextual clarity so that the reader joins the inquirer in the search for meaning" (Patton, 2002, p. 65). The reflective process considers the socio-cultural context, values, perceptions of the

researcher, the participants, and the audience through deep, probing questioning of the how, what, and why of their meaning making processes.

The purpose of the qualitative research drives the design type used (Patton, 2002; Merriam & Simpson, 2000). Because the purpose of this research was to solve a problem in accounting education that is too focused on passive methods of learning (i.e. lecture and memorization) and fails to foster higher level skills in the AICPA core competencies, it is appropriate to use action research in examining the effects of using an action oriented strategy, service-learning, in the researcher's classroom. Action research was most appropriate, because of my focus on how I could improve my own practice as an educator. As an action researcher I facilitated the process of service-learning in an accounting class in active collaboration with my students and service-provider in investigating and altering the learning process as needed on a continuous basis.

Methodology: Action Research

The research methodology used in this study is action research. Action research is "designed to develop new skills or new approaches to solve problems with direct application to the classroom or other applied setting" (Merriam & Simpson, 2000, p. 122). It has been traced to the work of Kurt Lewin (Gustavsen, 2001; Pasmore, 2001, Zeichner, 2001; Merriam & Simpson, 2000) who studied the effects of process changes through experimentation in the field. One particularly relevant study (Lewin, 1947, in Merriam & Simpson, 2000, p. 122) describes the results of research with participants in the field with two teaching strategies, lecture and discussion groups to determine the effects on learning about nutrition. By changing the traditional way nutrition was taught

in practice from passive lecture to discussion groups and actively involving participants in the process of the study, enhanced learning was observed.

Key aspects of action research are that it begins with a broad problem that emerges in practice (i.e. classroom or community), such as the effects of using an active learning strategy over a passive one on higher level skill development. The problem is investigated by a researcher actively involved as a facilitator in a particular context (i.e. the classroom) with a particular change strategy (i.e. active learning). Hypotheses are rarely used and participants are not selected randomly as they would be in an empirical-analytical study. How the research will be conducted is determined broadly in the planning process. Through involvement in, observation of, and reflection about the intervention process, changes are made as needed in a process similar to Kolb's (1984) model of experiential learning. Although the action research cycle is sequential (planning followed by acting and observing, followed by reflection, and re-planning,) the steps often overlap in a continuous and responsive process (Kemmis & Wilkinson, 1998).

The criterion of success is not whether participants have followed the steps faithfully, but whether they have a strong and authentic sense of development and evolution in their practices, their understandings of their practices, and the situations in which they practice (p. 21).

An action research framework in adult education is based on the three categories described by Quigley and Kuhne (1997) and Kemmis (2001). These categories include technical (that uses deductive reasoning in a researcher controlled setting in which the object of research is detached from its subject), practical (that focuses on responding to

practice problems through problem posing and solving) and emancipatory (that brings everyone to the table to communicate and make decisions).

Technical action research focuses on analysis of the outcomes of the research to determine effectiveness without considering the influences of socio-cultural issues in the research context. Practical action research focuses on the analysis of the outcomes achieved and on changing practice and the researcher's self-understanding of it informed by the context in which the research occurs. In both technical and practical research, evaluation is based primarily on the researcher's analysis and interpretation. Emancipatory research is what participatory action research (PAR) and Habermas's Theory of Communicative Action (1984, 1987a) envision as a "communicative space in which people can come together to explore problems and issues, always holding open the question of whether they will commit themselves to the authentic and binding work of mutual understanding and consensus" (Kemmis, 2001, p. 100).

I used Quigley and Kuhne's (1997) practical action research process in my study. However, I also incorporated a more holistic approach that involved participants in the development and analysis of assessments. The systematic process involved three phases: the planning phase, the action phase, and the reflection phase; executed in one cycle. The phases and steps in each are presented in the section that follows. The planning phase includes posing a problem that is often identified in collaboration with other practitioners or through a review of literature related to the researcher's area of interest (i.e., accounting education literature), and determining an appropriate intervention; defining the project in terms of an appropriate intervention to be used in the classroom or workplace to solve the identified problem, and the required approvals and resources

needed; and choosing the criteria and outcomes that will be measured or evaluated in determining the success of the project, a timeline for its completion, and data collection methods. In the action phase, the action researcher is implementing the action project and observing the results. It is vitally important that a significant amount and multiple types (triangulation) of documentation are gathered and categorized to justify the researcher's conclusions. The third and final phase of action research is the reflection phase that incorporates the evaluation of the data to determine whether the desired criteria or outcomes were achieved; and reflection on the project to determine its effectiveness, improvements needed, and the need for an additional cycle of the research.

The process used in this study mirrored the steps above; however, it offered a more holistic approach in incorporating the multiple perceptions and observations of study participants in developing the criteria for evaluation in the planning phase, in the assessments used in the action phase, and in the evaluation of the data in the final phase. By incorporating participants in a more collaborative process of action research than traditional technical or practical action research, it began to address the holistic perspectives of heart, mind, and spirit that is evidenced in participatory action research approaches (Heron, 2001; Heron & Reason, 2001; Kemmis, 2001; Park, 2001; and Torbert, 2001). Multiple perspectives from the dialogue and reflections of participants in collaboration with each other and the researcher in a real-life service-learning activity provided opportunities for greater validity and more meaningful and value laden data for this study and for future practice in adult education. A lone practitioner cannot look at her practice with the same degree of objectivity or generate the diversity of ideas and analysis that the inclusion of study participants may provide.

In addition, the inclusion of student participation in this action research approach helped students acquire skills in adapting to the diversity of multiple socio-cultural perspectives evident in a global society that is often viewed in the business and accounting professions as complex, messy, and chaotic (AICPA, AECC, AAA). Not only were student participants collaborating with each other and the researcher, they collaborated with economically, socially, and culturally marginalized people in the service-learning setting. This collaboration coupled with dialogue and writing in reflection activities facilitated the development of students who were able to deal more effectively with ambiguity and complexity, as well as, become better critical thinkers and problem solvers.

My views on the holistic nature of learning and knowledge are constructed in authentic relationships (being true to yourself and your beliefs) with others through dialogue and reflection; deep connections; empathy; compassion; intuition; creativity; and multiple ways of knowing including the cognitive, emotional, and spiritual realms, Belenky, Clinchy, Goldberger, and Tarule's (1986) 'women's ways of knowing,' and Heron's (1996a) *experiential, presentational, propositional, and practical knowing* (Reason &Bradbury, 2001, p. 9). The following quote by Reason & Bradbury (1994) clearly reflects the holistic and collaborative nature of experiential learning through action research.

> To heal means to make whole: we can only understand our world as a whole if we are part of it; as soon as we attempt to stand outside, we divide and separate. In contrast, making whole necessarily implies participation: one characteristic of a participative worldview is that the individual person is restored to the circle of

community and the human community to the context of the wider natural world.

To make whole also means to make holy: another characteristic of a participatory

worldview is that meaning and mystery are restored to human experience, so that

the world is once again experienced as a sacred place. (p. 11)

Quigley and Kuhne's problem solving methodology was coupled with question

and problem posing that promoted student higher level thinking skills evident in the

AICPA core competencies. This extended knowledge construction that was technical and

quantifiable to tolerance and understanding of knowledge that is uncertain and often

ambiguous. This is the kind of thinking that the accounting profession (AICPA, AAA,

AECC) suggest is needed in a world filled with uncertainty and ambiguity. By

incorporating the holistic element into an educational practice, students were enlightened

and impassioned with greater understanding of accounting issues, and the AICPA core

competency categories of functional (technical) competencies, global business

perspective competencies, and personal competencies (communication, leadership,

interaction, and professional demeanor) that are so vital to our global society.

Reason and Bradbury suggest that these issues provide an opportunity for further

debate and discussion in academic and practitioner research communities (p. 279). As I

reflect on these critics, I am reminded of my beliefs about research by the following

quote,

A problem with traditional research is that the kind of thinking done by

researchers is often theoretical rather than practical. It doesn't help people find

how to act to change things in their lives … the outcome of good research is not

just books and academic papers, but is also the creative action of people to

address matters that are important to them … [and] is concerned with revising our understanding of our world, as well as transforming practice within it. (Heron & Reason, 2001, p. 179)

The accounting education field is primarily informed by quantitative research studies that are focused on scientific data collection and analysis methods that measure data based on test scores and other statistical data because of the belief that it generates data that is objective, unbiased, and more reliable. Patton (2002) refutes this belief in the statement that "Numbers do not protect against bias; they merely disguise it … All statistical data are based on *someone's* definition of what to measure and how to measure it" (p. 574). Patton uses an example of the consumer price index whose basis and definition has changed over the years. This is also true of accounting measures, such as, Generally Accepted Accounting Principles, Statements of Auditing Standards, Internal Revenue Tax Code, etc. Because of the active and collaborative nature of service learning as an outside the classroom learning experience to support understanding and meaning making in accounting classes, I used an active research method, action research, that is also action oriented and provides the greatest promise to empower students in the learning process, encourage greater involvement in the construction of knowledge, and facilitate AICPA competencies that are so vital in a complex and ambiguous global society.

Background of Researcher

My background in research has been primarily in the qualitative area and conducted in my classroom as an accounting professor. The reason for this is my background in business as a tax manager and CPA prior to coming to academia. I have

worked for organizations that value employee involvement and collaboration. I have also seen the results of leadership training classes in my work experience where managers and supervisors made better decisions through deeper connections with others. One of these programs in particular, *Impact Training* (1996, Impact Training Associates, Inc., Glendale, CA) focused on healing the person from the negative experiences of their past to become open and nurturing leaders who lead with their hearts, as opposed to the mind alone. I have also been influenced by the works of hooks (1994) and Palmer (2004, 1998) who describe educational practices that engage and empower students through holistic practices.

This prior experience has led me to focus on ways to bring greater passion and connection to my students through teaching. In my own search for meaning and wholeness, I have discovered how the tone that I set in my classes impacts the learning that occurs. When I open my heart and soul to my students and encourage them to do the same with each other, they connect more deeply to the subject and collaborate more effectively. A qualitative approach, such as action research, provides the richness and depth of learning from the students' perspectives that is not reflected in a quantitative study. This led to my desire to conduct this research with my students in experiential learning to determine its effectiveness in fostering openness and wholeness.

Study Participants

The sample for this study was a purposeful and convenient one composed of all participants in one managerial accounting class in the spring semester. A purposeful sample is a relatively small one, composed of a convenient group of participants who meet certain common criteria (i.e. accounting or business students in higher education),

and typically used in qualitative research because its emphasis is on greater depth of understanding of a phenomenon (service-learning pedagogy in a single accounting class) rather than breadth that is common in quantitative research aimed at generalizability (Patton, 2002). It was expected initially that the group would be aware in advance of the service-learning component and select the course for this reason. As it worked out, students did not self-select; however, they were given the option the first day of classes to move into another managerial accounting class if they did not want to be involved in the service-learning experience in this class. Only one of twenty-one students moved out of this class and eight students from my remaining two sections of managerial accounting moved into this study group.

The managerial accounting class that was involved in this service-learning experience was composed of twenty-eight students. The participants included two accounting majors who transferred into this class from another non-service learning class; eight management majors, six information systems majors, three finance majors, four marketing majors, four general business administration majors, and one undeclared. These participants were primarily second and third year students enrolled in a Bachelor of Science in accounting or business administration degree program. There was one adult student, categorized by the school as non-traditional and over twenty-three years of age, having had a break in their formal learning, and returning to the university or entering it for the first time. This is a required class and the second accounting class for these students. Their first accounting class was financial accounting.

The class curriculum (Syllabus, Appendix A) involved participants in classroom discussions, readings, and writings about basic cost management issues. The goal in this

section of managerial accounting was for participants to learn cost concepts and practices

and develop AICPA core competencies in broad business, functional (technical), and

personal (i.e. communication, interaction, and decision making) in the process. Typically,

participants were assessed by grade results of essay and problem examinations and

research or case analysis papers. Because these assessments are graded evaluations, they

are what Angelo and Cross (1993) refer to as summative assessment. I used the service-

learning option for the first time in my classes and in my business school in this class.

The service-learning experience (VITA Program Class Project, Appendix B) was

the Internal Revenue Service's (IRS) Volunteer Income Tax Assistance (VITA) program.

The program provides free income tax preparation for low income taxpayers from

January through April 15 each year. This program is coordinated by the Community

Action Commission (CAC). Participants in this service-learning class worked with the

local CAC and another community organization serving the socio-economically

marginalized members of our community and sponsored by local churches, Christ

Among Neighbors (CAN). Participants built the VITA program through research and

selection of appropriate sites for the VITA tax work. They prepared a needs assessment

(resources for VITA and community members), designed and distributed marketing

materials, designed appropriate materials and conducted training for community members

in financial literacy issues (debt, saving for the future, and budgeting), and provided

outreach training in the Shippensburg area for the VITA program. The VITA program tax

service did not begin until January 2008. Participants in this study developed the

recruiting materials and recruited students in accounting and other majors to train and

certify through an online program with the Internal Revenue Service and provide the

actual tax preparation service. Most of the participants recruited were not part of this study.

The service-learning component was used to develop the AICPA core competencies described in Chapters 1 and 2. It integrated broad business perspectives (a core competency area) from accounting (i.e. costs, budget process), finance (personal finance materials and training for VITA participants), marketing (review and redesign current marketing literature and distribution methods), and management (project, time, and human resource management). It also incorporated complexity and uncertainty inherent in the multi-stepped and multi-discipline service-learning experience in developing higher level skills in critical thinking (judgment), problem solving, and decision making. The holistic aspects of learning in the classroom environment through the use of questions, activities, and discussions were developed and expanded upon in student and researcher reflection journals.

<div align="center">Data Collection</div>

The data collection encompassed the three ways to collect data that Patton (2002) and Merriam and Simpson (2000) suggest: interviews, observation, and documents. I used multiple data collection methods (field notes, journals, questionnaires, and focus group interviews) in order to provide greater insight into and evidence of the process of using service-learning in an accounting class. The data sources that follow provided the depth and clarity of the processes and approaches used to document student development of AICPA Core Competencies. The extensive data also documented evidence of holistic aspects of the learning environment reflected in student expression of attitudes and beliefs about the service-learning context used. The need for this heightened level of data

collection was expressed by scholars in service-learning at the Sixth Annual International Service-Learning Research Conference (Rameley, Cohen, Giles, & Holland, 2006).

Throughout the data collection period, I used naturalistic observations and field notes. Naturalistic observations occur in real-world situations as they unfold naturally. This was appropriate in an action research study where the researcher was actively involved in the setting with the participants. The fieldwork strategies and observation methods took place in the field which is in the researcher's classroom and the service-learning locations. This was what Patton (2002) refers to as naturalistic setting where the researcher was in a dynamic social setting for the purpose of analyzing the setting. Advantages of direct contact and observation include greater understanding of the context that Patton (2002) asserts is "essential to a holistic perspective" (p. 262). The firsthand nature of the experience in a particular context and with the participants in the setting enabled greater openness and discovery of what was actually happening. This also created greater complexity for the novice researcher in organizing and evaluating the data collected. Guidance was provided from "sensitizing concepts" that assisted in organizing perceptions about the social dynamics of leadership, routines, organizational culture, communication patterns, competition or cooperation (Patton, 2002, p.280). It was important to record specific quotes from participants and to follow-up with participants to verify my interpretations of their non-verbal behavior. Student development was documented in the study from direct quotes from student journals and from my field notes and reflections that I tape recorded and transcribed into Word documents each day.

Observation and Field Notes

I tape recorded what I observed (physical setting, activities, and participant interactions) and data provided by the Community Action Commission representative. I also tape recorded my own feelings, reactions, and reflections about the meaning and importance of what I observed. I attempted to write these notes and reflections as I made observations in the field; however, when I was involved with my participants in the experience, I was not always able to do this. Therefore, I had a tape recorder with me to record my observations and thoughts immediately after the field experiences on a weekly basis and transcribed the tapes directly into my computer using voice transcription software, Dragon Naturally Speaking Professional Solutions 9 (Nuance, 2006). These field notes and my own weekly reflections on the service-learning experience were transcribed directly into Microsoft Word documents.

Journals

Additional qualitative data was collected on an ongoing (weekly) basis from participant reflections about open-ended questions, quotations, and film (see Journal Questions, Appendix C) that were written (typed) and provided both an anecdotal and developmental record of their service-learning experience. These reflections were collected in weekly journals. A journal is a commonly used writing strategy in developing critical reflection (Progoff, 1975; Mezirow, 1990; Cranton, 2006; Brookfield, 1995). Progoff (1975, 1980, and 1992) provides guidance that is significant in the journal process of self-expression. He describes journals that can range from simple logs that describe what happened in an experience or activity to those that reflect deeper meaning making. Progoff provides a holistic developmental process that begins with recording a descriptive chronology of life events including significant achievements, people, issues,

images, and feelings (i.e. service-learning site experiences). The writing fosters deeper

empathy with and understanding of other participant and community member

perspectives or worldviews. Progoff also promotes depth of reflection through the

integration of metaphors, dreams, and symbols in journal writing. This study incorporated

symbols from films and metaphors including quotations in the journals and final

questionnaires.

A learning journal, such as Progoff (1975) recommends, can promote the

development of critical self-reflection if the participants are given appropriate guidance.

The guidelines for reflection included Progoff (1975), Cranton's (2006, pp. 147-148) and

Brookfield's (1995, pp. 97-100) suggestions that included possible formats, planned time

for writing, a variety of styles and contents (i.e. poetry, quotations, film, and art), and

questions to consider. Cranton's (2006) content, process, and premise question types

(pp.139-142) fostered reflection about what participants learned or struggled with in their

classroom or service-learning experience, their emotional responses to it, and

considerations of alternative ways of dealing with a situation in the future. Deeper self-

reflection occurred as participants wrote about their beliefs, ideas, and feelings regarding

classroom issues or field experiences and considered alternative interpretations in making

deeper meaning of their experiences (Cranton, 2006). The integration of feelings,

metaphors and quotations, poetry, and symbols in student journal writing provided

evidence of the development of the affective and spiritual dimensions of learning.

Participants viewed two films *More* (Osborne, 1998) and *Enron: The Smartest Guys in

the Room (Gibney, 2005) during the semester that were incorporated into the reflection

process. These films provided symbolism and metaphors that evoked feelings and imagination in deeper reflection.

I wrote comments and questions weekly in participants' journals to assist them in thinking more deeply about the knowledge, skills, feelings, attitudes, beliefs, and ideas that were reflected in their journals. This occurred on a weekly basis in the form of posing questions that assisted participants in developing higher level thinking and attitude skills. Questions posed to participants to foster writing in their journals and in my feedback also included those suggested by Eyler and Giles (1999) in their process for designing reflective questions listed below.

1. Objective: Begin with questions related to the concrete experience. What did participants do, observe, read, and hear? Who was involved, what was said? What happened as a result of their work?

2. Reflective: Introduce questions that address the affective experience. How did the experience feel? What did it remind them of? How did their apprehension change or their confidence grow? Did they feel successful, effective, and knowledgeable?

3. Interpretive: ask questions that explore their cognitive experience. What did the experience make them think? How did it change their thinking about…? What did they learn? What worked?

4. Decisional: preparing to incorporate experience into a new paradigm. They may have a shift in knowledge, awareness, or understanding that affects how they see things and, ultimately how will act. What will they do differently next time? What decisions or opinions have they formed? How will the experience affect

their career path, their personal life choices or their use of new information, skills

or technology?

As Cranton (2006) and Brookfield (1995) suggest, journals were not a graded

activity and comments and questions posed by me in participant journals were designed

to be supportive, thought provoking and challenging, not judgmental. This data provided

evidence of the processes and approaches used in the study, as well as, the development

of AICPA Core Competencies. In addition, it documented the holistic aspects of the

learning environment.

Questionnaires

Questionnaires with open-ended questions (Appendix D) were given to all

participants in the service-learning experience at the end of the semester. Questionnaires

are a written form of survey to elicit information (Merriam & Simpson, 2000, p. 146).

Open-ended questionnaires are less structured than a closed questionnaire with researcher

selected answer choices. "The truly open-ended question allows the person being

interviewed to select from among that person's full repertoire of possible responses those

that are most salient … to determine what dimensions, themes, and images/words people

use among themselves to describe their feelings, thoughts, and experiences" (Patton,

2002, p. 354). The questions were designed to elicit rich data about participant feelings,

beliefs, attitudes, and thoughts as a result of the service-learning experience including the

journal writing process, and to elicit the spiritual domain in reflections about symbols and

metaphors that represented the class and service-learning experience. The use of open-

ended questions such as: How do you feel about the service-learning experience? What is

it about you – your personality, your desires, your situation, whatever – what is it about

you that you think led you to have these feelings? What do you think of the work that you did individually and with your classmates? How did the experience with service-learning and the journal writing affect your learning? What skills, if any, did you develop more fully by participating in this experience? What are the strengths and weaknesses of the service-learning experience? How has your view or feeling about accounting as a career been affected as a result of this experience?

Focus Group Interviews

The final data collected occurred at the end of the semester using focus group interviews (see Focus Group Interview Questions, Appendix E) with the service learning participants. This added a face-to-face encounter that extended the questions asked in the questionnaires and enabled me to elicit immediate feedback and ask follow-up questions for greater clarity in the data. Questions asked were focused on participant reactions to or evaluation of a shared experience, not on a breadth of issues. The purpose of focus group interviews is to get "high-quality data in a social context where people can consider their own views in the context of the views of others" (Patton, 2002, p. 386). In conducting the focus group interview, I used a tape recorder and made brief notes of who was speaking about what and when during the open-ended questioning of participant perceptions, feelings, and attitudes about the impacts and outcomes (i.e. AICPA core competency development), and strengths and weaknesses of the service-learning experience. There were two focus groups composed of eight and seven participants respectively to allow for greater participation in the process. A focus group interview is an interview that occurs with small groups of six to ten participants.

<div align="center">Data Analysis</div>

Data from the field notes, journals, questionnaires, and tapes of the focus group interviews (transcribed into Microsoft Word documents) was analyzed to determine if evidence of AICPA core competency development existed and the effects on learning through the incorporation of the holistic dimensions (cognitive, affective, spiritual). Samples of all data are included in Chapter 4.

Field Notes

My field notes each week were used to explain the process used and chronology of activities and methods used in the service-learning experience. They provide the rich description of the action phase of this study in Chapter 4 through all phases of development each week. They also provide evidence of and support for participant AICPA core competency development and holistic learning to supplement the journals, questionnaires, and focus group interviews.

Journals

The analysis of data in journals involved printing out copies of all question responses for each of the twenty-eight participants and reading them multiple times to identify the common threads each week (i.e., evidence of AICPA core competencies and holistic aspects of the service-learning experience) and to synthesize the findings from all journals. All participant journals were printed and sorted and summarized by week. Colored highlighters and codes were used to identify the evidence of skills (i.e., communication, critical thinking, and teamwork) as well as common thoughts, feelings, beliefs, and attitudes (i.e., fears, joys, enthusiasm, passion, uncertainty, confusion) about themselves, the learning environment, and their relationships with each other and community members. Direct quotations providing evidence of the common threads in the

final synthesis of the data were taken from participant reflections in the journals to

support the common findings related to AICPA core competency development and

affects of the holistic dimensions of learning.

Questionnaires

The analysis involved making copies of each participant's questionnaire. I

separated and sorted the data by question number. I read each question's responses from

all participants several times, looking for common threads that I could use to summarize

the data. I developed a list of the common threads and used multiple colored highlighters

to identify these threads in each student's responses. Direct quotes from participant

responses were used to support the findings related to AICPA core competency

development and affects of the incorporation of holistic dimensions of learning.

Focus Group Interviews

The focus group interviews were taped and I listened to these tapes multiple times

and then began the process of transcribing the data into Word documents by listening to

responses and typing and replaying until I had accurately reflected each one. I attempted

to use Dragon Naturally Speaking software but it was not able to recognize the diverse

speech patterns of participants. I separated the focus group data for each of the two

groups by question and searched for common threads that I identified with colored

highlighters. These threads included skill development of both personal and interpersonal

skills and the methods used (nurturing environment, journals, film, quotations,

metaphors, and stories) that inspired and impassioned participants and enabled the

accomplishment of service-learning goals (i.e. site location with resources and

development and distribution of marketing and financial literacy materials).

Common Analysis Strategies Used in All Data

Analysis of journal documents was an ongoing process throughout the semester. The analysis strategies suggested by Patton (2002) were employed. The first strategy was respecting and being true to each participant (case) by providing deep and detailed holistic data that reflect the uniqueness of each participant and the settings in which they participated. The analysis in this study of student reflections in journals, open-ended questionnaires, and focus group interviews captured the uniqueness of each participant and the diversity of their experiences in the service-learning program. It also captured the unique aspects of both the classroom and the service-learning setting.

The second strategy was to incorporate inductive analysis that takes the data from the rich descriptions in journals, questionnaires, and focus group interviews and builds toward the discovery of common threads or patterns. No prior assumptions about the data were made. During the analysis phase, I remained open to emerging patterns and unexpected or conflicting data. Weekly data from journals was analyzed by the researcher with follow-up questions to participants to fully understand their meaning in exploring the affective and spiritual domains, and impact on cognitive skill development in higher level thinking skill development reflected in the AICPA Core Competencies.

The third strategy employed was a holistic perspective in analyzing the data. It involved taking in-depth participant data and analyzing it in relationship to the social dynamics of the service learning setting. Synthesis of the data occurred as connections were made between each of the data sources in journals, questionnaires, and focus group interviews to produce a complete picture of the data. This synthesis of the data came from the common threads that were discovered in multiple readings of each participant's data

collected and the process of identifying common patterns in the data that was coded and linked to other participant data.

The fourth strategy was sensitivity to context in analyzing data. Interpreting participant actions, gestures, and communications required awareness of all aspects of the setting in which they occurred – physical, geographic, cultural, time period, and aesthetic. As data was collected in this study each week it was maintained in chronological files. Analysis included researcher and participant observations and descriptions in journals of the context in which the data was collected and any cultural data about participant ethnicity, color, age, and gender that might affect the data interpretation. This data provided evidence of the holistic aspects of the learning environment.

The fifth strategy incorporated researcher self-reflection on the development of competencies, thoroughness, analytical processes, and fieldwork procedures that develop "a credible, authoritative, authentic, and trustworthy voice (that) engaged the reader through rich description, thoughtful sequencing, appropriate use of quotes, and contextual clarity so that the reader joins the inquirer in the search for meaning" (Patton, 2002, p. 65). In the analysis of data, I was aware of and responsible for accurately and authentically communicating the perspectives of the participants and others involved in the study (people in the community, for example). The data collected provided evidence of AICPA Core Competency development and the holistic aspects of the learning environment. Reflections included documentation of the specific holistic (affective, spiritual and cognitive) elements of the service-learning experience and their affects on participant learning (both positive and negative).

<div align="center">Data Verification</div>

The verification of the data collected and analysis performed was critical to the quality of the findings and conclusions provided by the study. It included triangulation (diverse ways of looking at data) using multiple methods, sources, and perspectives or theories to interpret the data (Patton, 2002). It also included audit trails to confirm the rigor of the data collection process and dependability of the procedures used. Member checks included participant perspectives in verifying the credibility of the data collected. The length (fifteen weeks) and variety of field experiences also enhanced credibility of data. Reflexivity in field journals and the involvement of participants in examining the data added credibility. Transferability of data to other contexts or settings was enhanced by using purposeful sampling and rich descriptive data from participants, the context, and in the findings. Triangulation confirmed the importance and meaning of the patterns found in the data; enhanced the credibility (honesty and fairness) of the data through absence of bias (neutrality); and enhanced the dependability of the data. Verification of the data is reflected in each of the premises below.

Confirmability

After data was collected and analyzed for common threads, the researcher confirmed the importance and meaning of these common threads or patterns. Confirmability is the degree to which data can be corroborated. To enhance integrity in the analysis of the data, the researcher used Patton's (2002) strategies that included a search for alternative ways of organizing the data, and data that supported alternative explanations. The alternatives were documented and reported in the findings along with the majority of evidence supporting the conclusions made (p. 553). I also searched for negative and contradictory evidence in analyzing the data and patterns discovered to

increase objectivity. In addition, I used data triangulation, by incorporating a variety of

data sources in the study. The data sources included data from participants, an outside

agency (CAN), and the researcher. It included a comparison of what participants said and

did in my observations of the service-learning setting and in their journal writings,

questionnaire responses, classroom discussions, and focus group interviews.

Credibility

Credibility provided the reliability, integrity, and authority of the data that

enabled this researcher, her participants, and outsiders who would use this study to guide

future classroom implementation of service-learning. The credibility of data was

enhanced by minimizing researcher bias. Bias was reduced by using member checks in

which participants were asked to validate the accuracy of data analysis from their

perspectives. Participant feedback about the accuracy, completeness, and fairness of data

findings were incorporated. Investigator triangulation provided additional perspectives on

higher level thinking skill development in journals from participants and an outside

observer. Triangulation of communication and interpersonal skill development was

validated with feedback from the Community Action Commission representatives from

his or her observations of participant work. Theory triangulation enhanced credibility

through the multiple lenses that the researcher used to assess the learning. These lenses

included the holistic perspectives of experiential learning that include the affective,

spiritual, cognitive, and social dimensions.

Dependability

Dependability is the persistent commitment to the organization and reliability of

the data. The reliability of the data was verified through the deep descriptive data

collected from the methodological triangulation in participant journals, researcher field notes and reflections, open-ended questionnaires, and focus group interviews. The procedures used in these methods were described in depth and with clarity to enhance reliability. The dependability was in the ongoing collection, analysis, and organization of the data from the journals, field notes, reflections, questionnaires, and interviews to provide a structure (process) that was reliable.

Transferabilty

Transferability refers to the ability of the study to provide data and in this case a process that could be used by others in higher education in other contexts. The richness of the data descriptions in journals, questionnaires, and focus groups; the in-depth descriptions of the context and findings; and the purposeful sample used in my managerial accounting class facilitates the transfer of results to other contexts or settings.

Summary

Chapter three provides the background for the qualitative research paradigm and the action research methodology. Qualitative action research was most applicable to this study because my purpose was to investigate and improve my own classroom practice in accounting. The data sample, though small, generated a rich in-depth variety of data from observations, journals, focus group interviews, and questionnaires. The richness and the continuous nature of the multiple data collection methods (triangulation) from the observations and journals over a semester (fifteen weeks) coupled with the questionnaires and focus group interviews at the end of the study provided evidence of the dependability, confirmability, credibility, and transferability of the study results.

Chapter 4

Data Presentation

My study investigates the process of using service-learning as a pedagogy to infuse passion into accounting education and develop the AICPA Core Competencies through the use of action research. My desire was to improve my own practice as an educator. As an action researcher I was actively involved with my participants in investigating and altering the learning process as needed on a continuous basis in an effort to explore the implementation and impact of service-learning as a strategy in accounting education. The questions that guided my study were:

1. How do educational practices that incorporate service-learning promote the changes that the accounting profession suggest and create an atmosphere in classes that will enable participants to find passion and relevance in studying accounting?

2. How is a service-learning pedagogy developed and implemented that will enhance participant understanding and application of the concepts and information that they are reading about and develop the complex skills of the AICPA Core Competencies?

3. How do holistic approaches to experiential learning facilitate greater passion and excitement in the work that we do and the depth of learning required by the higher level skills of the AICPA core competencies?

In this chapter, I provide detailed narrative about the development of the service-learning experience and participant involvement including classroom and group discussions, participant journals, my field notes and feedback questions to participants, questionnaires, and focus group interviews. I begin with the planning phase of this action research study.

Planning

In the planning stage, I selected one of three Managerial Accounting classes that I was teaching in the fall 2007 semester. I had a reduced teaching load consisting of only this course taught in three sections. Typically classes are composed of thirty to thirty-five mostly sophomore level business majors from the management, marketing, finance, information systems, accounting, and supply chain disciplines. This is a required core class for all business majors. The goal of Managerial Accounting is to provide the fundamentals of cost accounting (i.e. cost concepts, behaviors, analysis, budgeting, and relevant costs for decision making) that will assist managers, operating in cross-functional teams, in a global business world to identify what and how these fundamentals are used in the decision-making process.

The text book provides the tools and practice problems. I wanted to emphasize the American Institute of Certified Public Accountants (AICPA) Core Competency development. These competencies include broad business competencies (i.e. critical thinking, industry perspective, global perspective, resource management, and marketing focus) functional competencies (i.e. decision modeling, risk analysis, measurement, reporting, and research), and personal competencies (i.e. problem solving, interaction,

leadership, communication, project management, and leverage technology to develop and enhance personal competencies).

Because of time constraints (a single semester) and the need to cover text book material, I chose to focus on personal competencies by implementing a service-learning project into one of the Managerial Accounting classes that would require participants to develop the personal competencies of the AICPA in order to be successful in a real-world setting. The project I selected was one that would be relevant to the accounting field and could continue into the future and provide a mutual benefit to participants and our local community. I had not previously used a community service project in my classes. However, the literature supports its potential benefits in the development of higher level skills such as those in the AICPA personal competencies (Black, 2002; Bringle & Hatcher, 1996; Eyler, 2000; Green, 2006; Shumer, 2006; Zlotkowski, 1998).

Because of my prior experience in tax consulting and preparation, I selected the Volunteer Income Tax Assistance (VITA) provided by the Internal Revenue Service and sponsored by the Community Action Commission. Participants in the John L. Grove College of Business had participated in this program for the first time in spring 2007 however, it was not successful. The program had been conducted in a business school classroom and did not reach the intended population of low-to-moderate income individuals and families. The vast majority of the tax returns prepared were participant returns. The purpose of VITA is to provide free tax preparation to those who qualify for Earned Income and Child Tax Credits. These are significant refundable credits that can provide refunds of as much as $4,000. Participants under the age of twenty-five would

not qualify for these unless they had a child. Very few of our students met this requirement.

My purpose in using the VITA program in the fall 2007 was to involve participants in developing a business plan including site research, marketing, financial literacy material design and training, and any other areas that participants determined would be required. Because of my desire to develop the higher level skills in the AICPA Core Competencies (i.e. self-efficacy, problem-solving, communication, critical thinking) I did not want to provide a rigid plan that participants would be forced to follow in developing their business plan for the VITA program. Instead, I gave participants the following outline of the expectations the first day of class:

1. Assist participants in understanding what service-learning is and the value of it in their lives and the community. A former participant involved in VITA last spring will speak to the class about his experiences with VITA and recommendations.

2. Participants will conduct research:

   - What is VITA?

   - How does it benefit the community?

   - What is important to community members and how can we meet their needs through the VITA program?

   - Contact clients who used the service in spring 2007 to ask for their reflections about the experience both pros and cons, and how to make the service better.

- Use focus group interviews, questionnaires, telephone surveys, etc. to do this.

- Where do the people who are eligible for this service live/work/hang out?

- What are their needs for financial training?

- Develop both a capital and operating budget for the VITA site, including resources needed (i.e. computers, copier, printer, paper, desks/tables).

- Determine sources for financial assistance for the VITA program.

- Develop advertising and training materials using a variety of media (video, radio, paper, etc).

- Find appropriate outlets for the advertising materials and distribute the media to the community in late November.

- Find appropriate locations in the community and on campus to conduct financial (i.e. credit, savings, budgeting) training classes. Conduct these classes for low income people who may be eligible to participate in the VITA program.

In addition, I required that participants prepare weekly journals about their experiences and submit them via the Digital Drop Box in the Blackboard Website. In an effort to encourage participants to reflect more deeply about their experiences, I used open-ended reflection questions ("what" questions to raise awareness of participant assumptions and beliefs, "how" questions to address participant understanding of how they came to hold their perspectives, and "why" questions to encourage participants to examine the basis of their perspectives) from Cranton (2006). It was important to the

study that reflection on the questions fostered participant development of the AICPA core competency development and encouraged participants to explore the cognitive, affective, and spiritual elements of learning. They would also complete a questionnaire and focus group interviews at the completion of the service-learning experience. The journals, questionnaires, and focus group interviews would not be graded. As suggested by Cranton (2006) and Brookfield (1999), I wanted participants to feel free to fully express their ideas, feelings, beliefs, and visions without fearing they had to meet my expectations. The remainder of this chapter provides a narrative of the class activities during the action, reflection, sense-making, and reframing of the VITA experience.

Action phase

On the first day of class I was apprehensive about whether I would have enough participants who would be willing to participate in the study. The participants who were offered the opportunity to participate in the study were all those in one managerial accounting class. I chose the afternoon class, because the school had limited that class to a lower enrollment of twenty participants. I was not able to advertise the class prior to the fall semester therefore, no participants were aware that this was a service-learning class.

Week One: Engagement in Ambiguity and Establishment of Stucture

We began the service-learning class on August 30. I gave the participants a syllabus and project outline sheet (Appendix A and B). I then discussed the VITA project and service-learning/community service in general. I gave participants the option to participate in the VITA project or to transfer into one of my other managerial classes or another professor's class. Only one participant chose to transfer out of this class. This appeared to be a good omen; however, it was not apparent immediately on participant

facial expressions. The tone in the class seemed to be one of uncertainty and fear of the unknown but also a desire to be involved in a new experience in their college education that they had not previously encountered in our business school. Many expressed this fear in their first journal, but most were eager to learn more about this service-learning experience that would involve them in the real world.

I gave the remaining participants the Informed Consent Forms (Appendix F) to read and sign overnight and bring back to class on the next meeting in two days. When they brought their consent forms back, I did not view them. Participants placed them into a large envelope that was sealed and taken by a participant to the accounting department secretary to be mailed to my Penn State advisor. I was not aware until the end of the study that all participants agreed to allow me to use their data.

As a side note at this point, eight participants in my remaining two managerial accounting classes heard about what we would be doing in the service-learning class and asked to transfer into it. Because two of these participants were accounting majors and none of the participants in the service-learning class were, I was happy to include them. The remaining six were accepted because of their enthusiasm and motivation to participate. In the second class period we began an animated discussion of how to proceed with the project. I ended up with 28 participants in the study group. Some participants have participated in community service in the past, including scouting and church activities. They were good resources for the project.

We began the second class with a speaker, a senior accounting major who had participated in VITA in the spring. He was a site coordinator for the VITA program in the spring semester. He discussed what VITA is and how it benefited him and the

community. He told a story about how we saved money for one of the few low income

people in the community that came to our VITA site on campus. It was a particularly

moving story of a young single mother with 2 small children. The site preparers got her a

refund of nearly $4,000 that enabled her to buy her first home. She needed a $3,000 down

payment. The compassion for this woman was evident in the speaker's voice and in

participant facial expressions. As I watched the participants in the class, their reactions

were very positive in their facial expressions and the intensity of their listening. They

indicated that they were interested in assisting with the development of an off-campus

site for the spring semester of 2008. The speaker was present for approximately twenty

minutes. He told the class that the experience improved his communication skills and his

leadership skills, as well as his tax knowledge. He also indicated that he had a greater

compassion for and understanding of the needs that economically disadvantaged people

have in providing the basic necessities to themselves and their families. He reinforced the

need for an off-campus site that would be more accessible and visible to the community,

the need to publicize extensively to build up the client base, and the need for helping our

clients saving for the future. This speaker visited the class two additional times during the

class and communicated with some participants outside of class about VITA. Participants

seemed to respect and admire this individual. As the semester progressed, they asked him

more questions about VITA and had a casual and easy relationship with him. This story

and others that he shared during the semester infused energy into the project over the

course of the semester.

        After the speaker left the room, the participants and I began a discussion about the

resources on the website, Blackboard, where the online resources for our textbook, VITA,

and other course-related materials are located. We surfed through the links on our site

that are available to inform participants about the VITA program and provide links to the

Northridge University of California website as well as news articles about the program

that I was able to find online. We then began to discuss the groups that would be

appropriate in the implementation of the VITA site search, financial literacy training,

marketing of the program, and other aspects of the program. A participant began the

discussion by suggesting that we list the potential groups that would be useful to the

project on the chalkboard. Participant suggestions for groups were the following:

communications, site research and resources, marketing including advertising and

community outreach, financial literacy, Website development, needs assessment, and

staffing for the VITA site.

Participants then volunteered for the group in which they had the most interest.

The communications group which was involved in facilitating the communications

between participants in the classroom and with community members include Evan and

Celeste. The site research and resources group searched for an appropriate site in the

Shippensburg community and determined what resources were necessary at that site for

example, tables, chairs, computers, a printer, and copier. The participants in the site

research and resources group were Nell, Jerry, Jeff, Carol, and Sarah. The third

committee was the marketing committee. The members of this group were Mia, Alice,

Tom, Isaac, Lisa, Doug, Robby, and Ben. This group was involved in creating and

distributing advertising literature for radio, television, and newspapers. The community

outreach portion of this committee or group was involved in disseminating information to

the appropriate groups of low income people in the Shippensburg and Chambersburg

communities. The fourth group was financial literacy. The participants who volunteered for this group were Roy, Ned, Susan, Denny, and Toby. These participants were involved in preparing financial literacy materials and presenting to low income groups based on the needs assessed by their interactions with local people in churches, the Community Action Commission, and with Jane Smith of the Christ Among Neighbors (CAN) group. The next group was the website design group. Members of this group included Eve, Peter, Bob, and Wesley. These participants designed a website for the VITA program on the University website. The next group was needs assessment. The members of this group were Tom and Mia. They were involved with all of the groups, facilitating communication among them and with the community.

The last group was the staffing group which included Tina, Mark, and Celeste. This group assisted in recruiting students to participate in the VITA program site in the spring semester. There was some great discussion about staffing. Participants suggested that we should include or try to recruit Spanish-speaking participants because of the high level of Hispanic speaking people in both Chambersburg and Shippensburg. It was suggested by the group that Hispanic speaking students would be good greeters and assisters on the site to help people to complete the intake form prior to having their tax returns prepared.

I was very impressed with the energy of the group, and in the number of participants who offered input into the groups, and the structure of the project. One participant, Bob, who is an MIS major, offered to come up to my office and set up the user groups on blackboard so that participants could have discussions back and forth within their groups and between groups.

Two participants in the class copied the group names and group members and Mia typed up a copy of this information and left it in my office later in the afternoon. Everyone demonstrated a great deal of interest in the project. This was evident in their responses and in their interchange back and forth between each other as they discussed the groups and the activities of the groups and the use of blackboard particularly the group discussions and the digital drop box.

I discussed the journals that they prepared weekly and asked them to give me their feedback about the project and their thoughts about community service and how they feel about what we're doing and what they imagine to happen as a result of a doing this project in the class for the first week. I hoped that the participants would send me their responses in journals of one to two paragraphs by the weekend so that I could begin to look at them and think about my responses and any of the issues that they bring up regarding the facilitation of the project. Participants emailed their journals each week via the Digital Drop Box in Blackboard. I sent my responses and questions to encourage deeper thinking back to them each week as well. Participants did not always respond to my questions, but several did. I also asked for a volunteer to take minutes of our class discussions about VITA on days when we discussed it. I also asked each group to provide minutes from their meetings so that I could share this information with the entire class on Discussion Board.

I was constantly juggling the service-learning experience with text book material that I needed to present. For me, this project was exciting but there was also a fear of the unknown. I asked participants to take the leadership and initiative with this project. I also told them that we would be actively working together to change and improve the project

as needed on a weekly basis or daily basis if needed to make sure that it's a great experience for everyone including the community members. From my perspective, it was interesting to see what each participant took from this experience. Toby had already shown himself to be very adaptable and very motivated to do this program. When the marketing group filled up and he was originally interested in being a part of that group he offered to be part of another group or more than one group if needed to assist in the development. This participant became an integral part of the development and training of financial literacy for the community. He asked me to pick up several boxes that participants can use for the groups to deposit any materials that they find so that they can share those materials with all the groups. I did this and eventually they were used by the marketing group. The entire group interacted well together. There was a lot of brainstorming and ideas that came out of the groups and it was interesting to read their journals each week. Journal questions and quotations is provided in a subsequent section of this chapter before the "final reflections" section.

Week Two: Using Discussion Board and Meeting Minutes to Enhance Communication

In the next class session I asked for a participant volunteer to write the minutes of our class meetings when we were having discussions about the service-learning experience. Celeste volunteered and emailed her notes to me each week. I posted her notes and anonymous journal highlights (avoiding any very personal reflections) on Blackboard each week in a Discussion Board Forum entitled General Information so that participants and groups could access them for ideas, expectations, deadlines, etc. Each of the groups of participants (i.e. Website, Site, and Marketing) was assigned Forums as well. Any participant from any group could access the information and communicate

within or between groups. It was interesting to see as the semester progressed that more

and more participants were reading and replying to participants from other groups.

Participants also referred to comments in these online discussions in their journals.

By the end of the semester there were more than 300 posts to the Discussion

Board. I have never had a previous class use the Discussion Board to this extent (rarely

more than 25 posts) despite the fact that I have always assigned some type of group work

in every class I have taught (for example, company research project, case studies) and

used Blackboard. In addition, I asked each of the groups to type the minutes of their

meetings (what was discussed, goals set, timeline, etc.) and post these to Blackboard

Discussion. For the most part the groups did this throughout the semester. There was

some evidence that groups became lax with this after the mid-point in the semester when

their activities in this class and their other classes pulled their attentions away from

recording minutes of meetings and because I did not provide frequent reminders in class.

The minutes were (based on comments and postings to Blackboard) very helpful for all

participants to stay informed about all aspects of the project and to facilitate participant

sharing of ideas and assistance between groups. An example of a participant discussion

on Blackboard from the fifth week of classes follows:

Tina (to Staffing):

I have attached the classroom presentation that Professor Hocking has approved.

The staffing committee will be speaking with accounting professors over the

upcoming weeks to gain permission to announce the VITA program to their

classes asking for volunteers. If anyone would like to use this information please

feel free as you are talking to friends, acquaintances, etc. Word of mouth is

always a good marketing tool as well. The more people we get talking about it,

the more likely it will become widely known.

Mia (to marketing):

maybe if there's room we could include things they need to bring with them when

they come to the site....I attached a document with some info.

Tina (discussing in marketing):

… an active volunteer member of our community, contacted me this morning as a

follow up to a request I made to her about the use of the Lutheran Church's

fellowship hall for an information meeting. The church would be willing to have

us, however we will need to complete a written request from which I will pick up

today (10/4) from the church office. Once that is submitted, the date would need

to be approved by the church council. She indicated it really is just all a formality

but one which needs to be done.

Of course, this would all be done only if this site is chosen as a meeting site. I

wanted to provide it as an option for discussion.

Bob (to marketing):

We need to decide between the library and the church [Tina] found for the

informational meeting. The library will be a well known location, but the church

may be bigger. Does anyone have any opinions? We need to decide fast. Prof

Hocking, do you have any input?

Prof. Hocking (to marketing):

I have never been inside the library or any of the churches. The marketing group

needs to go out into the community, visit the possible sites, determine availability,

advantages & disadvantages of each and make a decision. Your initiative in

communicating in all groups, doing the necessary research, and preparing

materials to be used in VITA shows that you are a true leader and I am very proud

of your efforts!!

I was always careful in my responses in the Discussion Board and in journals to

not discourage or criticize participants and to offer encouragement, support, and praise to

keep morale and enthusiasm high. This seemed to work well, because as the reader will

see in Chapter 5, participant journals became deeper and shared more personal feelings,

beliefs, and visions than I ever dreamed possible. The participants were very comfortable

with me and knew that I had absolute faith in their ability to implement this service-

learning experience. In fact, several participants told me at different times throughout the

semester that I was their inspiration for working as hard as they did to make the

experience successful.

There was evidence in the journals of personal concerns and fears related to their

ability to relate to people in the community perceived to be different than themselves, of

time commitments, confusion, and the sheer size of the VITA mission in the early weeks

of the experience. One way that participants learned to overcome their fears and concerns

included using questions and quotations in their journals to evoke positive feelings and

reflect on the importance of them. In addition, the feedback and questioning process that I

used each week encouraged participants to reflect about their concerns and fears, factors

causing them, and ways to overcome them by reflecting more deeply in their journal

responses and by working collaboratively with others in their small groups and class as a

whole. I also provided highlights (anonymous and without reference to direct personal

quotes) of journal reflections to assist participants in recognizing that they were not alone

and in identifying more effective ways of dealing with fears and concerns from the

perspectives of others who provided suggestions and motivational messages (i.e.

references to quotations found online from motivational speakers and leaders). Other

important factors that enabled participants to deal with fears and concerns were Tina's

suggestions in Week 5 discussion on page 154 and stories told by participants who

attended CAN interviews and the prior year VITA student who shared his stories. The

use of Blackboard to provide timely and explicit data about VITA, each group's work,

and class discussion minutes fostered greater understanding of how the mission was

being developed. This enabled participants to provide feedback in threaded discussions

within and between groups to minimize confusion about mission progress and needs, and

opportunities to assist others through their exchanges.

Following the third class meeting, the class notes by Susan highlighted the

following:

Class Suggestions and Ideas:

- Research Internal Revenue Service website

  o Search for "VITA" – find other flyers and information

- Set timeline for Needs Assessment

  o Class determined: beginning of October

- Set timeline for Site

  o Class determined: end of November

- Preliminary Meeting? Is it necessary?

- Initial Steps (beginning of class timeline)

- ▪   Needs Assessment

- ▪   Webpage can get started

- ▪   Financial literacy- research and presentations

- ▪   All groups: Keep our target market in mind

  - o   Low income people

    - ▪   Live in [our local communities]

    - ▪   Have kids

    - ▪   Ages 25 – 64

In an effort to begin to infuse the spiritual element of learning into the classroom, I ended this session with a quote that I provided to participants to think about and to write about in their journals if they chose to:

Those of us who attempt to do things for others or for the world without

deepening our own sense of self-understanding, freedom, integrity, and capacity

to love, will not have anything to give others. (Robert Greenleaf)

The reader will find other quotes that I used during the semester to infuse the affective and spiritual elements of learning into the journal writing in Chapter 5.

Week Three: Group Meetings, Expanding Engagement, and the Classroom Environment

Classroom discussions regarding the VITA experience were held as needed, but not every class period, because of the need to also cover some textbook material. As I wrote in my journal, "Today was a very uplifting class. I brought up the issue raised in a few journals of having a single leader for the project. I made it clear that I am in this with them and that I will attend their meetings if invited." Two groups indicated upcoming meetings that I was invited to attend, website on Wednesday and Search committee on

Thursday. I attended the Thursday meeting at the high school (a potential site for VITA) with the principal. Jerry typed up a letter and information sheet for the principal and emailed it to him. Participants who attended the meeting Thursday brought a copy of the letter. Jerry indicated that we needed a certificate of liability insurance from the school in order to use the high school site. I researched this and found out that the University does not provide this. Tina then indicated that she would contact the Community Action Commission (CAC) that sponsors our VITA site to find out if they provide this. She later placed a message on discussion board that the CAC will. I particularly enjoyed having Tina in this class. She was so motivated and was a true leader. The class had great respect for her and in many ways she was the project leader, even though participants did not feel an overall leader was necessary. The class did decide that a spokesperson from each group was needed so that all groups knew what the others are doing. Names and emails were exchanged.

I mentioned the website group's lack of work at the moment and their availability to assist with financial literacy and marketing materials. Roy suggested that he sees the individual groups turning into a large group situation as the project continues. The level of participation and energy in this class was really exciting to see. It was the first time in a class that I have heard participants say that they actually got to know other participants. I saw this as a win-win for the project and for study groups to facilitate accounting concept learning. I hoped that this would generate better results on exams. From my journal "I gave back the two non-service-learning group exams today and the average score was a 72." When I gave an exam on similar material two weeks later to this class, the average score was an 82. Participants in this class worked within and between groups

assisting each other in studying for the exam. This may have been the result of the close relationship that the participants in this class formed early in the semester through the service-learning project/experience. Many studied together and tutored each other. This was not the case in my other classes.

The following is from my journal.

I took Alice to lunch this week to discuss her journal (lack of self-confidence) and provided some suggestions to help her focus on her strengths in communicating and writing. I explained that what I found helpful in overcoming weaknesses or fears was to put myself in situations that forced me to deal with, for example, a fear of getting up in front of a group of people (my teaching experience) and the importance of believing in herself and staying focused on that and not on being a failure. Her brothers failed in college and she was afraid of the same happening to her. I hugged her after lunch and thanked her for sharing so much with me. What was very interesting about this was that Alice made several comments in class for the first time today after that lunch meeting offering suggestions for the VITA project. She told me that it is easier to participate in this class, because of the positive energy in the class with me and with the other class members. Other participants have remarked in class and in journals about this positive energy that facilitates their participation and connection to others.

Several participants in class this day stated that they felt that they were making great progress in the project and were developing a much clearer picture of what VITA is. The energy in this class amazed me every time I walked into the room. There was always conversation before and after class among participants within and among their groups.

Other professors in the business school remarked about this fact in evaluations and observations of this class. Even when I was tired, I walked into this class and felt energized and open. I found myself wanting to make suggestions, however, I tried to hold myself back, because I wanted participants to take control and they did.

Another interesting thing that happened in class during this week was that participants decided that an informational meeting with the community would be a good idea for October. In the prior class, participants in the marketing group suggested this and were discouraged from moving forward with the idea, because an individual at the local assistance office sponsored by several churches indicated that people would forget about it if we did this too early. In class, participants decided that the informational meeting would be a good idea to provide a greater understanding of the VITA program and then follow up with flyers, pamphlets, etc in church bulletins, newspapers, newsletters, etc. to keep the program prominent in community members' minds.

I made the comment that this is a great idea and encouraged participants to share their ideas and tryout their suggestions. I told participants in their journals "some ideas will work well and some will not but that we learn from our mistakes. It is from experimenting with ideas that we learn to make improvements for the future." Participants were very involved in the discussion board sharing ideas and getting input from the class for marketing and financial literacy materials.

I was constantly amazed by the energy level and motivation to conduct the VITA mission in this class. There were at least 20 of the 28 participants who were actively engaged and writing extensively in journals. All indicated that the journal writing helped

them think more deeply and that they reread them periodically to think new thoughts for future decisions.

One participant, Lisa, who wrote extensive journals filled with evidence of the affective, spiritual and cognitive domain shared quotes in the Discussion Board for all participants and in her journals. The following is an example. This is a quote by Marianne Williamson (1992) in her book, A Return to Love: <u>Reflections on the Principles of a Course in Miracles.</u>

> Our deepest fear is not that we are inadequate. Our deepest fear is that we are powerful beyond measure. It is our light, not our darkness, that most frightens us. We ask ourselves, who am I to be brilliant, gorgeous, talented, and fabulous? Actually, who are you not to be? You are a child of the [universe]. Your playing small doesn't serve the world. There's nothing enlightened about shrinking so that other people won't feel insecure around you. We are all meant to shine, as children do. We are born to make manifest the glory of our [spiritual connection] that is within us. It's not just in some of us, it's in everyone. And as we let out own light shine, we unconsciously give other people permission to do the same. As we are liberated from our own fear, our presence automatically liberates others. (190-191.)

Weeks Four and Five: Connections Forming and the Project Becomes a Mission

We continued to spend the first ten to fifteen minutes of each class with a significant discussion of the VITA experience to clarify issues that arose in the group activities and brainstorm ways to improve the process and move forward. During weeks 4 and five, the discussion focused on the site location for VITA at the local high school.

The site search group dealt with a liability insurance certificate required by the school district. They felt some frustration with the process. This was a good example of the obstacles that must be faced in dealing with a government entity. However, Tina, (a member of the Staffing group and our overall leader, despite the fact that this was never decided by the group, it was implied by many in their class discussions and journals) showed tremendous initiative in solving this problem by contacting CAC. The following points were discussed in class, recorded by Susan, the class recorder, and posted to Blackboard. The outline reflected some of the participants' and my frustration with the site location and with participation in the VITA mission slowing.

High school discussion

- No such thing as liability insurance

- Are we going to need background checks?

- Is the volunteer agreement applicable?

- May need to find another site location

- Still wants to hold a preliminary meeting

    - Get the word out!

    - Create a contact list

ALL participants must participate in BLACKBOARD

Professor Hocking MAIN POINT

- KNOW THE MATERIAL!!!!! (this is in response to participant journals and discussions where some participants appear to not have done the necessary research about VITA)

- Class must conduct the research to know what we are marketing

- Know the basics

- Prefers to facilitate

- Would like to be a part of group meetings

Discuss journals and leadership requirements

- Positive Energy = creativity = better decisions

- Made contacts

- Last year's people (consumers) never looked at financial literacy

  materials according to prior year customers contacted.

- Good reviews for program from last year customers.

- Workshops- financial literacy

  - Can use CAC conference room

  - Should it take place before and/or during VITA in spring?

IDEAS

- to website group

- video cast explanation on website

- Need website publicity- need short URL to put on marketing

  materials

- Get article in paper about program existence

Class notes such as those above were taken each week in which significant

discussion occurred in the classroom by our recorder, Susan. Ideas from these class notes

were used by the individual discipline groups (website, site search, marketing, financial

literacy, and recruitment) to facilitate group work and expand on ideas suggested in the

larger group. For example, marketing used class discussion ideas to improve marketing

materials by incorporating the URL, more appropriate artwork and language, and in identifying additional media (television and radio) to enhance their advertising efforts and appeal. The class notes facilitated time tables and ideas between groups and kept the VITA mission (participants decided by the fourth week that what they were doing was a mission, not a project). The "mission" label was suggested in a participant journal and was overwhelmingly accepted by the class, because of the deep commitment that was felt by the majority of the participants to making VITA a success. It was no longer identified as a short term project, but a calling or passion. Participants referred to their VITA work as a "mission" in their classroom discussions, in their community work, and in their journals and questionnaires.

Weeks Six to Nine: Evidence of Deepening Passion and Group Accomplishments

This was an exciting time, because I was able to see the fruition of participant work in the mission with very little assistance from me. I was so proud to see the motivation, leadership, self-efficacy, and creativity exhibited in their efforts. By week nine the groups were becoming a single unit and many were working between groups to assure the success of the mission. The level of positive energy was amazing and reflected the passion that participants held in their hearts and souls. Much of this passion comes through in their journals, questionnaires, and focus group interviews later in this chapter and in Chapter 5.

The site research group had confirmed the high school and public library sites for two nights a week and Saturdays, respectively, beginning in January. They prepared letters to those in charge of the two sites and held meetings with them to secure their support. I was impressed with the professional quality of the letters (I reviewed the letters

before they were sent at the group's request) written to the site locations and the

enthusiasm with which participants discussed what VITA is and how it would help the

community and create a win-win situation. Participants suggested to the high school

principal that high school business/accounting participants could benefit from being

involved in VITA, as well. Despite this offer, the high school participants did not

participate in VITA in the spring.

I smile now as I remember the passion exhibited by the participants as they spoke

to the principal and library director. I knew then that they believed deeply in their mission

and were passionate about the work that they were doing. Both site leaders agreed to

provide the needed printer, copier, computers, and wireless service at no cost to VITA. I

provided the paper that would be needed to print out tax returns for the clients. In

addition, the high school generously copied and distributed flyers about VITA and the

dates and times to participants' families in November and again in January when VITA

service began.

The marketing group completed pamphlets and flyers in late October and decided

to distribute the pamphlets about VITA on Halloween Trick or Treat night. Since we had

no money for printing, Alice volunteered to find a source for the printing that would be

free. She was able to recruit a print shop that her mother worked for to provide the

pamphlet printing (500 copies) in color free of charge. Recall that Alice was the

participant who I had taken to lunch early in the semester to encourage her to participate

without fear. She amazed me with the extent of her participation in the marketing group

and in the mission as a whole. In fact, she also volunteered to be one of the speakers for

the community meeting that was held in week 12.

Participants distributed the flyers printed by Alice on Trick or Treat night in the communities that they had identified previously as housing low-to-moderate income families. I had some concern about this, as I did not want any participants arrested for harassment as they tried to distribute the pamphlets. When I expressed my concerns, participants decided to hand out candy with the pamphlets so that children would not be disappointed. This worked well and several hundred pamphlets were distributed. I was out of town for a conference and was informed that all of the class members participated in various locations around town. They had fun and achieved their purpose of reaching the target low income population. The marketing group as well as most class participants distributed flyers and pamphlets in Laundromats, thrift shops, Wal-Mart, convenience and grocery stores, churches, and other locations where the target population would be most likely to see it. The marketing group also prepared and distributed informational pieces for local newspapers, radio, and television. All participants had high expectations for reaching the target population and were very enthusiastic and passionate about getting the word out, despite the fact that the results would not be known until after participants not involved in the class completed the tax preparation in the spring semester. Many participants stopped by my office periodically in the spring semester to determine if we were reaching the target group and increasing the numbers of low income people assisted in the prior year. We did increase the number of returns prepared that resulted in earned income and child tax credits for low to moderate income individuals and families by 1000% (25 to 250). Participants in this study were very enthusiastic about the results and the joy and pride in the work that they did in the fall was very apparent.

While the marketing group was distributing flyers and pamphlets, the financial literacy group completed checklists and resource lists to be used in their financial literacy classes conducted in late October and early November. The materials provided assistance in budgeting and saving for the future. Participants also provided a list of agencies (state, local, and national) offering assistance for food, shelter, jobs, etc. These materials were distributed to socio economically disadvantaged members of the local community who attended the meetings (identified by the local assistance organization discussed next). It is important to note at this point that Tina, Roy, and Lisa from the staffing and marketing groups had conducted research in the community and discovered a local organization providing assistance to low income families and sponsored by several churches. They became involved in working in this organization on Saturdays and networking with community leaders who could assist in their outreach efforts for the financial literacy training and VITA program. Tina became so deeply committed to the work of this organization that she continues to be involved with it today. Tina is the only adult participant in the class and was a source of leadership, guidance, and inspiration to all members of the class and to me as well.

The five or six community members who participated in the financial literacy training each week (four sessions over a four week period) were recruited by this organization to attend. Despite low turnout, participants in the financial literacy group were professional and presented well organized, visually appealing, and easy to understand materials to assist the community members. I attended two of the sessions and observed a high energy level and deep compassion from participants who provided the training. In fact, study participants and I were in tears at one session as we listened to a

single mother describe the hardships that she had endured. Participants worked beyond the session to research potential jobs for one community member and conducted research into Social Security Disability for another individual. Participants used their laptop computers to assist community members in the sessions in accessing federal, state, and local agency sites for assistance in social security disability, housing, subsidized rent, food stamps, etc. The financial literacy group reflected in their journals about these experiences and shared contradictory feelings from deep compassion to concern that those they assisted might not be honest about their situations or trying hard enough to improve their conditions.

The staffing group (led by Tina) developed handouts and checklists for VITA and held recruitment sessions during late October and early November. They networked with accounting professors and arranged to give a brief overview and hand out the initial flyers about VITA in the classes. Participants who were recruited to become tax preparers in the spring semester then met with the staffing group in week 10 to learn more about VITA. A list of participants and contact information was provided to me for those who committed to train, certify, and prepare tax returns in January. Training materials were provided by the IRS in late November and distributed by the staffing group to the participant recruits. Thirty participants were recruited for VITA and all completed the online training and certification process during their winter break between semesters. The staffing group also distributed Volunteer Agreements (required for VITA participation), arranged for participants to complete and sign, and provided these to me for my files. This group of thirty participants was very committed to the VITA program in the spring. All worked two to four hours each week from January 15 to April 15 consulting with and preparing

tax returns for the target population. Without the efforts of the staffing group I would have required participants in my Advanced Taxation class in the spring to provide the service and would not have had VITA preparers with this level of commitment. I know this because that is what I did in the previous spring before this study group became involved. The passion and commitment was not evident in participants who performed the service because they were forced to do it. I believe that the passion and commitment of this study's participants inspired the student volunteers recruited for the VITA program in the spring. Students sharing with other students may be more effective because they have more in common with and have a greater level of trust for each other than for adults in a position of perceived power.

The website design group gathered information from all groups and developed the website with a picture of the group on the main page. This was quite a learning experience for these participants, most of whom were information systems majors. Because they were only sophomores they had not yet learned about all of the university resources (i.e. templates) that could have facilitated the website design. They described this experience as a tremendous learning experience as they wrote code for each component of the website. It turned out terrific but consumed much time. The site address is http://webspace.ship.edu/vita. The organization of the site was well designed and contained links to both IRS tax forms and the IRS website, and several links to financial literacy materials such as *Feed the Pig* (AICPA, retrieved from http://www.aicpa.org/financialliteracy/FeedThePig/). In addition the site includes contact information, site locations and times with pictures of the sites and a link to Map Quest for directions to the sites. There is a section for upcoming events, information about the

VITA program, and a checklist of items to bring to the site with a downloadable checklist to print out. A link to the eligibility requirements for the free tax service is on the first page along with the program benefits. Additional links were provided for access to a fill-in Volunteer Agreement and to articles about our program. This group received feedback and input from all class members and particularly from Tina who again reached out to participants outside her group to provide assistance. The website address was also printed on all flyers and brochures that were distributed.

Week Ten: Participant Initiative

Interestingly, I had to cancel classes this week and the service-learning class took the initiative to meet in my absence. The following comes from my journal during that week:

> Roy emailed all participants and told them that they would meet to finalize the information meeting presentation and marketing materials. He also indicated that there is much interest on the part of participants in the financial literacy training going on in the library on Monday and Wednesday nights. Also, I am concerned about material covered this semester. This class is two chapters behind the other classes. However, the service-learning experience is developing participants in the higher level skills of the AICPA better than I have ever witnessed in a traditional class with group projects using cases or company financial analysis. This is a true real life experience.

My concerns about course content coverage were abated as I focused on key areas of chapters rather than the entire chapter in the textbook to provide understanding of concepts and ideas and observed the value of the VITA mission in facilitating the higher

level competencies of the AICPA and the energy and excitement in participants as they developed the VITA mission. The positive results (ten point higher class average than my non-service-learning classes) of the first examination and journal reflections also provided support for the greater understanding of accounting and development that I was observing in the classroom and community work experience.

Weeks Eleven to Fourteen: Disappointment and Real World Learning

More time was spent in covering text book material during these last weeks. Participants continued to distribute marketing materials and seven participants from multiple groups prepared and presented the community meeting at the high school to inform community members about the VITA program. Despite extensive marketing in flyers and the local newspaper, only a few members attended and participants were visibly disappointed. This experience coupled with the low turnout for the financial literacy training reflected what happens sometimes in the real world despite our best efforts. This too was a learning experience. There was one positive outcome from the community meeting, however. One of the attendees was a social worker who was active in a group of local agencies helping low socio economic people in the community. As a result of this networking opportunity with her, she invited me to speak to a group of people from these agencies in January. I did this and received a great deal of interest about the VITA program and assistance with the distribution of additional flyers. This was particularly helpful, because of the close timing to the implementation of the VITA program.

Because the data from the journals during the semester, and the questionnaires and focus group interviews at the conclusion of the study provided deep and rich data that

support this study's results, the next three sections describe the questions and examples

from participant journals that show the depth of their reflection process in developing

core competency areas (i.e. interaction, critical thinking, leadership, ethics, and

communication) and the spiritual and affective dimensions of learning. I chose reflections

that provided richness in the data and highlighted the major ideas, feelings, beliefs, and

attitudes that emerged each week in the journals and at the end of the semester in the

questionnaires and focus group interviews. Chapter 5 relates this rich data to the

development of passion and relevance, AICPA core competencies, the holistic

dimensions of learning, and inclusive education.

Journals

    Week one. The first week's journal asked participants to discuss what they felt,

envisioned, learned, and are concerned about from the first week's discussion of the

project and VITA. The purpose was to raise participant awareness of their assumptions

and beliefs. Reflections included:

> I would do this even if it wasn't for part of my grade. I enjoy the fact that I am
>
> getting all aspects of the business world in one project. I just think it is going to be
>
> a wonderful success and I cannot wait to progress in it! (Alice)
>
> I am excited that we get to incorporate accounting into community service and are
>
> able to help families get the money back they deserve. (Carol)
>
> I feel that this is a tremendous opportunity for me to learn hands on accounting,
>
> rather than learning accounting from a book. (Doug)

I think the major obstacle right now is having a definite direction on what needs

to be accomplished at a certain time and how each other's groups will affect one

another. (George)

When the project was first explained to me on the first day of class, I was a little

unsure as whether I wanted to stay and participate or move to another time period.

Honestly, accounting is one of my least favorite subjects, and I was happy to

know that Managerial Accounting was the last course I was required to take on

the subject. Since I did not like accounting as a subject overall, I was not too

happy about the idea of doing a more involved project with the class … Instead of

looking at it as more involved work in a subject that I was not very strong in, I

decided that by learning accounting in a different way other than the standard

lecture and exam format, it may make more sense to me. I am excited to see the

use of accounting applied in daily life. (Celeste)

Because many participants needed more direction or structure and I was trying to

foster deeper reflection and focus also on the spiritual and affective aspects of learning, I

decided to use more specific questions and quotations in subsequent journals. These are

as follows.

Week two. Several participants suggested the importance of understanding the

purpose and goals of the service-learning project. I used the questions that follow to

determine if participants understood VITA and their individual group work.

What are the purpose and goals of your group?

What ideas have your group members suggested and how will you

evaluate/implement these ideas?

What is the first step that you will take in your group? What do you see as the next step?

What feelings do you have as you begin work on this project, about yourself and your group members?

How do you envision your role in this project?

Participant reflections from this journal include the following:

A well planned VITA program will provide the target group with not only the IRS credits available to low income households but the financial education to make informed decisions on what they can do to make their money work for their personal situation. (Ben)

Purpose is to: Provide a volunteer service to the community; provide a free financial service to the low-income members of the community to better their financial situation; to learn, as participants, how to work together in a real-world organizational/business setting, allowing us to better ourselves for our entrance into the business world. (Jerry)

The main purpose of this project is to aid low-income families with income taxes. While aiding them with income taxes, the goal is to help them learn and understand how to save and budget their money. Another purpose, for the whole classes benefit, is to work in a business group environment. This is great because it helps to see how business projects are divided up and then put together as a whole in the real world. I have a feeling we are going to run into different obstacles, but it will be good for us to see how to overcome them. (Bob)

I think that we are trying to help better the community and trying to help get them

back as much money as possible to make a better life for them and their children.

I also think that it is a way to get us involved more instead of just sitting at home

on your computer or watching TV: A way to meet new people and make an

impact on their lives. We are also trying to raise the numbers we had last year and

reach out to more people. The way to find out the information of the goals is just

to look at the websites you gave us, and to read over the packets you handed out

in class. (Ben)

Trust issue with the community, believing in others' ability to get the job done,

maintaining enthusiasm and positive feelings despite the uncertainty and fear that

comes with that. (Sarah)

Week three. In an effort to help participants to overcome some of their fears

expressed in the previous journal and to me, I used the following to evoke the affective

and spiritual aspects of learning.

Dedicating ourselves to service rather than selfishness or our own comfort can be

scary. We risk honestly getting to know others who are different, and come face

to face, day after day, with pain, abuse, hatred, and violence. What are two fears

or inner worries you have, that somehow keep you from being the person of

service you hope to become? What is something in your life that brings you

courage, that gives you hope? (Retrieved online on August 5, 2007 at

http://www.participantsinservicetoamerica.org/tools_resources/docs/nwtoolkit.pdf

Participant reflections from journal 3 reflected fears in not being able to

communicate with those different from themselves, devoting too much time to the

community service, and project failure. Although some participants reflected about trying

to relate to others through listening to their problems, possible abuse issues, pain, etc, no

participant met with a community member without me being present (i.e. in financial

literacy sessions, CAN interviews, and community meetings). We did not offer

counseling for community members. We identified community organizations that could

offer those services if needed through the CAC and CAN, for example. The things that

give participants courage are the love of and for and experiences with family and friends.

Examples include:

> …fear that I do not have enough self-confidence…love gives me hope and
>
> courage …whether family or friends because no matter what you do they will still
>
> love you. (Alice)
>
> Two fears are that I would not know what to say to these people because I can't
>
> relate to them and getting too involved in what I am doing. Now that I think about
>
> it, these are very selfish fears. The people who are actually living with pain,
>
> violence, and abuse need someone to talk to more than anything. It (community
>
> service) gives us a sense of accomplishment and sometimes even helps us to learn
>
> something about ourselves. (Mia)
>
> …getting over the fear of accepting what these people had to go through
>
> (hardships) and putting myself in their shoes and realizing what they went through
>
> is the hardest part of being involved in this service project. (Carol)
>
> As this project continues to progress I have been finding new parts of myself that
>
> enjoy helping others, parts of me that I didn't know existed which as you can
>
> imagine is very exciting for me. (Ned)

Volunteers must exercise wisdom and some degree of separation to keep the

necessary balance…face to face meetings is key in gaining trust…achieved by

volunteering and sitting in on actual cases …it appears to me that being

financially dependent is being made to be a choice and this is when reform is

necessary. (Tina)

I believe that it takes a large increment of courage and heart to dedicate time to a

cause that you know nothing about. But at the same time you are helping make

someone's life better…every person affected, not only our clients, will see the

time and effort we have put forth, which will then hopefully persuade them to

reach out and give their time and effort to help someone else. (Roy)

Week four. Continuing with the affective and spiritual dimensions of learning to

develop the core competency skill, leadership that some participants felt they were

lacking, I used the following quote:

"We can only serve that which we are profoundly connected to" (Rachel Naomi

Remen, 1996, retrieved online on August 15, 2007 at

http://www.uvm.edu/~dewey/reflection_manual/quotes.html). Leadership

training classes that I have attended in the past stress the importance of

connection with others by opening our hearts, minds, and souls. How do you do

that? What are the feelings or behaviors that you or those who give you courage

have that reflect yours or their openness? What are the tools, symbols, or thoughts

that enable you to be open? What feelings or behaviors cause you to shut down?

How could understanding the situations in which you are open or closed and your

reactions to them enable you to change and embrace greater connection: Could

this be meaningful to the decision making process in your groups or work

environment after graduation?

Key themes in responses were connection through placing self in others shoes and

finding common ground through listening to others in a caring and trusting way. Making

connections requires patience and respect. Examples include:

The more you listen to how others feel and hear their life experiences, you start to

feel more comfortable and you're more willing to open up your heart to people

and talk to them…I can block out the negativity that I keep thinking about myself

and realize that not everyone is going to agree with my opinions in life…it's just

that they have a different view on things, which the world would be very boring if

everyone thought alike. I don't think this project is only about helping the

community but helping ourselves as well. It's about learning that you are as a

person by sharing things with people you never thought you would share with.

(Alice)

I think sometimes, I get so wrapped up in my own ideas that I forget to listen to

others and this is a key in this program. As a leader, I believe it is important to

lead by example, but one must know when to step back and empower others to

accomplish tasks at hand. (Tina)

Week five. Journal questions for week five contained the quote from Albert

Einstein "Not everything that counts can be measured. Not everything that can be measured

counts." I asked participants to think about this quote as they answered the following

questions: What are the costs of the VITA program that can be estimated (both fixed and

variable)? Discuss the costs and benefits to ourselves, the IRS, our communities, and society,

in general, that may not be so easy to measure (i.e. economic, social, and cultural)? This was used to integrate the service-learning experience with course content about costs in managerial accounting. Participants amazed me with their responses. The majority of participants concluded that the most important things are not always counted or are not measurable. These things are evident in the quotes that follow:

> If a member of the project simply just goes to the meetings, but shows no effort or actual care for what he/she is doing, then that time spent is only measured in hours; but is valueless. (Henry)

> Everybody may not notice our role in VITA, but it will have an impact on the ones that we help. You may not get the fame or attention that you think you deserve, but is that what is really measured? I believe it is how you feel and how you make others feel which is what really counts and is measured in life. (Sarah)

> The greatest part is the benefit to others. The community will benefit from our service and that benefit will hopefully trickle down through their families. For example, if we are helping a single mother of two, she's not only benefiting from our service, her child will benefit from their mother being put into a better financial situation. (Jerry)

> How would one measure community service? I don't think you can. I feel that it is something that you know in your heart counts because it brings so many people closer together. It will expand our minds. I know that in the end results everything counts. Our time, effort, willingness, hard work, and dedication will help us all be measured as an uplifting fulfillment for ourselves and society. (Ben)

Our work in VITA could spark more community interest in helping each other

that could lead to future projects. The way we influence is, when people see good

acts done, the people who observed or reaped the benefit take something with

them, something that encourages them to do the same for someone else. (Tom)

Stronger economic result will occur in community as those who receive refunds

spend more or open savings accounts in the community. (Mark)

Helping others in critical times can't be measured, but it can be reflected in their

mind set and attitude towards helping others. (George)

Opportunity costs are difficult to measure but are reflected in time participants

give up to certify for the tax preparation and prepare returns when they could be

working for a pay check or spending time with friends and family. (Celeste)

Prior community service had a requirement to serve a specific number of hours

and some people very carefully measured their time to make sure they did not

work a minute more than required. Perhaps if these people would've put less

emphasis on measuring their activity, they would've gotten more out of it. (Carol)

There are many things in life that are impossible to measure. In fact, some are

things from within that count a lot. One cannot determine another's amount of

love, devotion, commitment, etc. However, these are the aspects needed by people

of service. (Mia)

I don't like calling it [VITA] a project: I see it as a mission. The most apparent

cost that cannot be measured is the level of satisfaction/happiness that we are

providing for the low-income people in the community and ourselves. (Tom)

Costs that can't be measured are the dedication and self-motivation that each

person involved in the mission gains from it. (Robby)

As an aside in the week five journals, Tina, my adult participant made the

following statements in her journal in response to my questions back to her from journal

four asking for what she saw as factors important to the success of our VITA mission.

Her response is so perceptive and significant to our project that I posted this on

Blackboard for all to read along with several of the above quotes.

- I feel strongly that individuals need to be empowered to help themselves. The

  importance of this personal value can be emphasized in the financial literacy

  training provided through the VITA program.

- One must exercise good work ethic and ambition to improve one's lifestyle. In

  other words, the behaviors that result in an individual's current status must be

  recognized and reversed in order for an improved outcome. This is an area where

  the VITA program has little control. We can provide encouragement to those we

  work with to utilize tax credit refunds for purposes which will ultimately improve

  personal situations.

- Involvement in community. Many times, those who have means are those who

  volunteer in community activities. Gratification is a major benefit of volunteer

  work. It provides purpose to daily life and helps those volunteering to step outside

  of their needs and see the needs of others. Encouragement to become involved in

  volunteer work could be emphasized to clients we assist.

- Fear is a natural part of our mental being and it's difficult to engage in something

  new and different. I identify the "fear factor" of this project as the fear of

disappointment. Internally disappointment may arise from those with false commitment to the program and that of our lack of ability to reach our clients and make a difference in their lives. Clients could also face disappointment if they are led to believe our program will provide more monetarily than their situation warrants. Our marketing plan must be conscious of this and ensure false hopes are not raised. Overall, realizing one can only do so much to meet the needs of the clients we must guard against potential disappointments from both internal and external sources. (Tina)

Tina's beautiful heart and soul were reflected in everything that she did to encourage and motivate others. Would the VITA experience have been as successful without her? I believe that she was an important factor but there were many others (i.e. Alice, Mia, Robby, Lisa, Mark, Wesley, Bob, Susan, Eve, and Sarah) who also inspired and lead others through their positive comments and sharing of motivational quotations and their strong work ethic.

Week six. Journal questions for this week were a continuation of week five. Participant enthusiastic reactions to Albert Einstein's quotation in journal five led me to continue the discussion but to focus this time on for profit businesses and to incorporate the affective and spiritual as they considered ethical issues related to corporate fraud. I began with "We have discussed measurable costs (fixed and variable) and application of overhead costs to jobs to make decisions about selling price and profitability of products, services, customers, etc. What do you see as the costs that count but that are not measured in the costs above that are applicable to a 'for profit' business. What impact do these costs that can't be measured or are very difficult to measure have on a company's

bottom line (if any) and society in general? Think about the costs of Enron and other corporate frauds that you are aware of and issues and risks such as, environmental, ongoing customer and vendor relationships, overall quality of products and business images, and costs to workers/consumers/investors/global community." Examples from journals include the following:

> Although this is a diversion from the questions, it reflected deeper thinking about the use of quotations by a participant: "When it comes time for the class to prepare a speech for these people we need to motivate them with these quotes in order for them to feel just as motivated to come get their taxes done as we feel to actually do their taxes for them." (Robby)

> Other costs that businesses have to think about but are not necessarily included on their accounting statements are the impact that their company will have on the community and world they live in. They need to consider how business decisions they make will affect the economy and consumers. (Celeste)

> There are a few things that count, but cannot be measured in costs that are applicable to a "for profit" business. The feelings of employees are one of them. Feelings cannot be counted, but if a business has many happy people there, I expect things would run a lot smoother. Effort is another thing that cannot be counted, but if everyone puts a lot of effort in, a business will run smoother. The impact of their feelings after a day of work has a lot of impact on society. The way people act after work is usually determined by how the day of work went. As you can see there are many things that can be measured, but the ones that can't be measured seem to mean more. (Bob)

Ethics cannot be measured at all, but is still a very prominent and vital aspect to a

company who is trying to make profits. It is totally respectable for a company to

find ways to increase their profits, but by lying, cheating and misinforming them

are unethical and wrong. (Mark)

Having a positive image goes a long way with a company. People are willing to

pay more, or travel further to purchase or invest in a company they view as being

good, and a leader in helping the community and environment. (George)

Week seven. To continue with the previous week's comments about ethics, I used

the following questions to evoke deeper reflection in the affective and spiritual

dimensions of learning: You've discussed great examples of difficult to measure costs in

non-profit and for-profit businesses and the importance of ethics and morale in building a

successful business. How do you as a leader in our VITA mission and future business

leader see your role in creating an environment where the morale of your co-workers and

team members are high and they do what is morally and ethically right? What does being

ethical mean to you? I chose these questions, because of the importance of ethics in

accounting (also in the AICPA Core Competencies) and business in general.

Morale is not just a feel good emotion that pops out of thin air. It is an essential

counterpart in the quest for creation of a larger, more purposeful objective. The

"morale" of a team is comparable to the cement that holds bricks together when

building a brick-home. The bricks can be stacked together without any cement

and work for a little while, but when a little pressure is added there is nothing

there to keep the bricks from falling apart. (Susan)

Ethical to me means that you should do things the right way. Do not take the short cuts to make things easier or cheaper for you that would result in damage to others. (Doug)

To me, being ethical means that you do what is right despite pressure and fear of retaliation from others. You stand your ground when you know in your heart that you are doing the right thing. (George)

The easiest way to get your co-workers or peers to have high morale and good ethics is to lead by example … it means to not cut corners, to not commit fraud within a business, to give your best to your work, and to keep the workplace working and fun. (Henry)

Ethics does not just mean obeying the law or government regulations … being ethical involves following society's 'unwritten code of conduct.' We all have a conscience that knows the acceptable behavior of our society. To be ethical, we just have to use this conscience … [and] set high ethical expectations and provide reminders of them to co-workers (and also follow the expectations yourself); co-workers will follow your example. Morale comes hand in hand with respect for your job and feeling valued. Therefore, it is very important to truly listen to your co-workers and ask for their opinions, and show that you really care. (Mia)

Week eight. As an assessment tool to determine what participants perceived they had achieved in their mission as they passed the midway point in the semester, I asked them to reflect on their accomplishments to date with the VITA mission and explain what they have done and learned incorporating their feelings and visions for the future. Highlights include the following:

I learned a lot about volunteering and community service – it is something that you truly want to do, not something that should be forced, which is why I chose to be in this class; I learned that working with a partner is better than working individually, working with a group is better than working with a partner, working with the class is better than working with a group, and working as a whole is better than working alone. I learned to be more open minded and communication skills – to respect the opinions and comments made in class, even though I might have disagreed. I opened my eyes to the community around me – many people need this service, but don't know about it. It is our duty to see that those who can qualify get the full benefit of VITA. (Sarah)

It feels good to be part of a group where everyone is helping and giving their own input; it opens you up to a lot of different opinions and perspectives, which in the end will greatly help our cause. (Henry)

The project has taught me how to work well as a team and to always be prepared (especially with back up ideas because many times things do not work out as you think they might). (Mia)

I am very proud of the thoughts that I have reflected in my past journals because it helps me learn from my experiences … the journals help me express my thoughts instead of just keeping them to myself. I will keep the journals that I have written in hopes of them helping me out later in life. (Wesley)

By helping to build up this program, it is really pushing people to actually become the 'doer.' Instead of just sitting in class and hearing about the VITA project, we are actually contributing to get it started. (Eve)

Week nine. I wanted to determine if participants understood the concept of "civic responsibility" that is a major purpose for service-learning. I also wanted to determine if their work to date was fostering this. The questions I asked were: How would you define the concept of "public or common good" and "civic responsibility?" How is your work in this class fostering these concepts, if at all? Please provide examples of how these concepts are or might be fostered in our school, work, and community settings. Reflections include the following:

> I consider our VITA mission as a "common good" … if we are effective in our goal, we help individuals and families become more independent financially and contributors to the local economy. (Tina)
>
> Civic responsibility is the act of being a good citizen and having good moral beliefs. It is the duty as an American to uphold ones and everyone else's constitutional rights. We are adding to the good that is still out there today and giving hope to those who need it. Maybe we can't change the world, or influence our government, but we can change some lives in a positive way and help others by educating them and helping them help themselves. We are the firefighters for the low income community, whose taxes are burning up their savings. (Henry)
>
> In my religion, Muslim, it is a civic responsibility to give Zakah or alms-giving. This is a personal responsibility for every Muslim to donate money based on your accumulated wealth … we know that our money is going to a good cause and helping others in need. Public or common good benefits the society as a whole. A great example is how VITA will benefit many people in our society. It is defined as the good of the community. We are doing good for the community by

providing them with this free service, financial literacy training, and overall,

trying to improve their quality of life, which will then benefit the society as a

whole. They will have more money and then spend the money in the community,

which will improve our local stores and businesses. (Sarah)

Week ten. This was the last journal that participants wrote, because of the need to

complete project tasks and questionnaires that I handed out to participants two weeks

before the end of the semester to give them time to reflect on those as well. The journal

questions related to a short movie that participants watched in class and was used to

evoke deep reflection, particularly in the spiritual dimension (soul, symbols and

imagination) and also in the affective as well as to address business issues such as ethics.

The questions were: After viewing the short film, "More," what do you believe is the

message of this film? How does the creator, Osmond, use symbols, colors, facial

expressions, scenery, props, etc. to assist us in visualizing, imagining, and feeling the

intended message? What meaning does the message of this film have for you as a future

business leader or entrepreneur? The responses provided some of the deepest reflections

that I had seen in many participants' journals previously. Many viewed the film online

several times to try to figure out its meaning. Reflections include:

You need to find a happy middle ground in your life. By never being content and

always looking for more you will end up empty inside like the main character.

(Jerry)

He [the main clay character] got success in a worldly sense, but he lost his soul

along the way. I think this film makes a good point that I plan to remember

throughout my life and career. No matter how successful I become, I don't want

to lose what makes me who I am. Money, fame, and power are not everything in life. That all means nothing when you are an empty shell inside." Celeste

I love this film in every way and I think I find new things every time I watch it. This class makes me happy. Happy to be able to be healthy enough to learn but VITA makes me feel bliss, blissful that I am doing something for the community. (Ben)

Journal feedback questions. In addition to the weekly journal questions, I responded to each participant's journal every week in writing often with probing questions (for example, how they came to hold certain beliefs or attitudes or how they could do something differently to motivate others or help others who were struggling) to encourage deeper thought or clarify the data. The results of these probing questions that some participants responded to are presented in the data analysis related to the development of the AICPA core competencies in Chapter 5. I continue with the second source of participant data from participant questionnaires.

Questionnaires

Triangulation of data occurred at the end of the semester as I gave participants questionnaires with open-ended questions to complete. Just as the journals were not graded, participants were told that their responses to these questions would not be graded. They were given to participants two weeks before the end of the semester so that they would have sufficient time to complete them. They turned them in to me on the last day of classes. The questions that I chose relate to participant learning of the AICPA core competencies, the concept of passion, and to the cognitive, affective, and spiritual domains and inclusive education. The questions that participants were instructed to

answer providing support from their journals, class work, and community work include the following:

Question one: Tell me what part you played in this project and what you learned from it. Participants described their contributions, i.e. development of marketing materials, site research, extensively. What they learned was most interesting and the responses include:

The mission was incredible … working with teams helps to cover all aspects and gives different points of view … it allows people to do what they excel at …I learned so much from a marketing standpoint and the basics of starting up your own business. (Isaac)

One big thing I learned was how to communicate with people I'm not familiar with, being a very shy person. (Doug)

I have learned some of the most valuable tools upon graduating are not specifically focused around your grades. You learn from those you center yourself around and grow through experience. Being a part of this class, and splitting up into groups has allowed me to further my networking skills. I have also learned that if you bring a positive attitude to the table, it can only lead to motivation. Motivating others and being motivated by others in important to being successful … actions speak louder than words. (Eve)

It helped me to voice my opinions in class … become more organized … not procrastinate. I have never seen so many people actually work for a class before like I have for this one. I have just become more comfortable with myself. (Alice)

Having the opportunity to brainstorm and work with other very talented and well educated individuals on a common goal gives you the ability to expand your knowledge to great lengths. You get the opportunity to process other opinions and develop other takes on one idea. (Roy)

I have developed my critical thinking, communication, interpersonal skills as well as my understanding of myself and others. The group work and journals also helped me to further develop my values and beliefs. (Lisa)

Question two: What in your service-learning experience was most meaningful and why? Responses include:

[It] was the journal entries … when I opened up in my entry and you wanted to talk with me that really meant more to me than you will ever know. It shows that my feelings were really listened to … knowing that there is someone out there who I can talk to and who will listen to me makes a big difference in my life. I have never had a professor who cared so much for their students. (Alice)

The satisfaction of doing something that could help people in the community … to get the money that they are entitled to that could help give them a better life. (Celeste)

Open communication and connecting with others (Eve)

Being able to work with so many other students … the generation of ideas, creation of methods and groups, and the follow through on our ideas presented opportunities to become involved with so many people that otherwise I would never have gotten to know. This made me really understand what it means to be involved in group work and to actually see results. (Susan)

There are not many instances where you get the chance to open your heart and mind, but this project lets you do both. (Wesley)

Question three: How has your thinking skill development been affected by this experience, if at all? Responses include:

I am able to think quicker now … when things would not work out right you needed to think quickly to be able to produce a way to get it done. (Alice)

I have become better at critical thinking and self-analysis. The weekly journals helped me to reflect on what was going on and to look at how I was learning, growing, and developing. (Lisa)

The journals were an excellent way for us to think differently. We had to analyze situations about ethics and morals which are important life values. The self reflection helped me think in more depth of what those things really mean and how they affect society. (Henry)

My thinking skill developed in that it allowed me to see all angles of an idea … for me to grasp the fact that there are many sides of an idea on how to make something better … the project has deepened and made me more open to others. (Mark)

Question four: How has the experience affected your ability to work in groups, if at all? Responses include:

I could not let the group down. It was my motivational force! The closer and closer I got with my group, the more comfortable and open-minded I became. (Sarah)

I gained a more improved sense of what it means to work as a team. The VITA

project started out as an assignment and grew into a mission … At no time did

any one person demonstrate dominance over others and I believe this is what was

so special about our group … When someone was uncertain in a particular task,

they sought assistance and guidance from their peers. To me, this demonstrates

confidence in one another. (Tina)

Coming into this project, I didn't like working in groups because I preferred to

work alone. This project has shown me the positive side of group work in that

much more can be achieved when all members are functioning together and are

working toward the same common goal. (Jerry)

It has shown me the immense amount of work we can accomplish when everyone

works together. (Celeste)

We all worked nicely together because we were all leaders at times and we took

turns leading whenever necessary. I enjoyed motivating not only my group but the

class with quotes, positive comments, creative ideas, and constructive criticism.

This positive group work experience will leave a lasting impression in my

memory. (Lisa)

 As an aside here, Lisa was quiet most of the time in the classroom, however, in

 Blackboard Discussion Board and in her smaller group she provided motivational

quotations that inspired us all. Some in the class referred to these quotations in their

journals and she provided the most extensive and reflective journals in the class.

Question five: How has the experience affected your ability to communicate both

in writing and in speaking?

Your [she is referring to me] positive comments and feedback helped me to open

up further and continue with my deeply reflective writing. Thank you! (Lisa)

The journals have improved my writing skills. Preparing for the informational

meeting presentation and stating my ideas in class has developed my speaking

skills. I'm very shy when it comes to public speaking. In fact, I have yet to take

the speech class and was originally planning to put it off until my senior year.

However, after taking your class, my confidence in myself has increased and I've

scheduled it for next semester. (Mia)

In the journals that I wrote, I reflected very deeply on how I felt about the project.

It helped me come to grips with what it was we really were trying to accomplish

and rereading through my journals was also a great way to see how I improved in

completing the goals I wanted us to achieve as a group. A lot of ideas were put

into place by communicating with the class in large and small groups which

helped all of us to learn how to speak with one another. It is amazing what can be

accomplished when you learn how to communicate with one another. (Ben)

Question six: How has this experience affected your understanding of managerial

accounting issues (cost behaviors, analysis, and relevance issues; and management's role

in business)? Responses include:

During this class, we have constantly gone back and forth between our learning in

the classroom and our project outside the classroom. By applying what we are

learning to our project, I have developed a good understanding of Managerial

Accounting despite not doing well in Financial Accounting last year. (Jerry)

I realize that I have learned a great deal about accounting and how it works. First, this non-profit organization that we have 'created' had very real costs. Also, we needed to find a way to measure our success that did not involve money. This was an abstract way to use accounting, but it worked. The use of a 'manager' or leader was also an integral part of both our organization but also our class coursework. (Susan)

Looking at managerial accounting from a service oriented business, demands those involved keep lines of communication open at all time and maintain a flexibility to achieve goals. Having a rigid plan would not be effective. (Tina)

VITA and this whole mission we are trying to accomplish has made me a leader and will carry with me in my work in business after college. It has helped me make decisions that are morally and ethically right. (Sarah)

Question seven: How has performing this service affected your understanding of community service, if at all?

In the past I have been involved with a number of community service projects but none of them have left me with this much satisfaction. I suppose it goes with the saying ''the harder the work…the better the reward.'' (Tom)

Before I started [this project] community service to me was just a way for the state or county to get things done without paying people. Now I realize it is more about helping people that are in serious need. Giving back to the community benefits not only the low socioeconomic people but it benefits everyone involved … it puts more money in the community. (Ben)

I am shocked to hear about the number of low-income people in my community. Community service should be a choice and a desire. You may not get the fame or attention that you think you deserve, but is that what is really measured? I believe it is how you feel and how you make others feel that is what really counts and is measured in life. (Sarah)

I always thought community service had to be picking up trash, giving out food to the needy … I never imagined myself involved in community service in a class, nor did I think I would help and be part of building a tax program. Being part of SU and actually reaching out to people who live in the area is something I will never forget. (Eve)

Question eight: How has your involvement in community service affected your understanding of multi-cultural and socio-economic diversity? Responses include:

I think that a lot of these people have lived this life since they were born so they have been able to figure out the system and live their lives trying to use and cheat the system. (Roy)

I always assumed that these low-income people would be of different ethnicities. This is not the case. Many of the low-income people we are targeting were Caucasian. I have learned that stereotypes can lie and that anyone can need financial assistance once in a while. (Susan)

Community service is all about the people you are trying to help. In order to truly feel connected to them, you must put yourself in their position to feel what it is like in their hearts and souls, and then a bond will transpire between everyone. (George)

The world is a very diverse place and to be able to sit down and leave all judgment, fear, and disrespect at the door is wonderful … Volunteering and getting involved in the community opens a person up to a whole new world. (Lisa)

One family in particular was a mother and two children. She was working two jobs and was very poor. This Earned Income Tax Credit [VITA's focus] would greatly help out her family. This showed me that my part in this project, although small, would greatly help out her family and also me. (Wesley)

Question nine: What metaphors or symbols reflect your feelings about community service? Responses include:

This quote by Sir Wilfred T. Greenfield embodied my feeling toward community service: "The service we render to others is really the rent we pay for our room on the earth. It is obvious that man is himself a traveler; that the purpose of the world is not 'to have and to hold' but 'to give and to serve. There can be no other meaning." (Jerry)

I think to give back to a community and provide services as a volunteer is a very selfless act. When I think about people being selfless religion comes to mind. A major symbol of community service is Mother Teresa. (Isaac)

Our mission statement, "working for the community to give back to the community" helped motivate everyone. (Bob)

The sun is an image that comes to mind. It symbolizes warm, vibrant energy and passion. It also symbolizes a constant drive. The sun never stops producing heat. I

think that represents our class as a whole. Everyone is very motivated and

energetic with the entire project. (Henry)

The Five Pillars of Islam are the foundation of Muslim life. My Muslim religion

has affected my commitment and compassion in our VITA mission and played an

important factor in my moral character and leadership skills. (Sarah)

Question ten: What metaphors or symbols reflect your feelings about your group

and class? Responses include:

The symbol is a unity candle at a wedding. At a wedding there are two parties

representing separate lives. I and my classmates represent one candle and the

VITA project represents the other candle. At the beginning we all had ideas of

what we would bring to the project. Ultimately, we blended and put aside

individual ambitions for the overall good of the program until finally we blended

into the VITA mission which serves as the unity candle. (Tina)

I think a great symbol would be a group of four people holding several different

books with labels from various financial text book titles like "Banking 101" or

"How to Budget." This would show that our group has the goal of helping others

with their finances, but that we also do not know all of the answers – but we can

find them. (Susan)

Our group is a symbol of hope. When I first entered the class I feared that we

would fail to meet our goal and my fears would cause me to shut down. I have

come to know that fear and rejection is something that everyone is afraid of. You

can't just shut down every time you run into trouble. My group was there for me

as a symbol of hope because they helped me where I would have normally failed and always had the idea of success in mind. (Wesley)

The Cross has been a symbol of sacrifice for the greater good for many, many years. I think that a cross could also be a symbol of our commitment and loyalty to seeing these needy families live a little easier. (Isaac)

Questions eleven and twelve: What does passion mean to you? What role has passion played in your learning? Most participants combined these. Responses include:

Passion means reaching out to others while keeping an open-heart and an open-mind. It may not be about the things you say, but your actions and attitude towards others reflect passion. Passion allowed me to trust others. The positive energy from the participants in class pushed me to open up and display my thoughts and ideas. (Eve)

Passion means doing something you love and really putting your whole heart into it. I do not like accounting really at all, but after having this project and loving everything we did in this class, accounting became a lot more interesting to me and I actually enjoyed learning it. (Alice)

Passion is the ultimate desire to fulfill an objective. It is when you put your heart into your work. Passion has given me the drive for our class. Usually I like to be a loud mouth and voice my own opinion. This time around I found that I have been doing a lot of listening. This helps me because instead of talking about things in my head I can understand how others perceive our objective and how we should go about it. Then if I agree with what they say, or maybe I combined some ideas, or have something to add, I will go ahead and raise my hand. (Henry)

Question thirteen: What affect will this experience have on your future involvement in your community? All participants indicated that they would be likely to continue their community service work either in VITA, soup kitchens, with kids, and in other service in their local communities, because of their passion for this service-learning project. A quote that exemplifies this desire to continue community service is:

I definitely think that I will become even more involved with community service; I just love the feeling of knowing that I am making a difference in people's lives. It's a great feeling of satisfaction. (Alice)

Question fourteen: How do you envision the relationship between your future in a business career and community service? Responses include:

I do not only want to donate my money, but also put my time and effort into helping people in need. I know that sometime in my life I will need help and somebody will be there for me because I was there for somebody. It goes around in a circle! (Sarah)

Going into this, I knew that many businesses encouraged community service and took part in giving back to their communities. I plan on being fully involved in whatever my company plans to do. (Jerry)

My future plans include a career in the human resources field. Customer service is always at the forefront of my mind. Customer service is not only servicing those in your business but also those in the community where your business is located. In order to help management maintain a connection with community, community services should always be a vital part of any business. (Tina)

Thanks to this service-learning project I realize the strong correlation between a

successful business career and the involvement within the community. Knowing

people is a major advantage in being successful in business and being seen as a

person who cares about others develops trust. (Isaac)

Focus group interviews

The third data source was from the end of semester focus group interviews. There

were two focus group interviews with seven participants in one group and eight in the

other group. I chose the participants based on richness of journal data, leadership in the

VITA mission, and availability to attend one of the one hour sessions. The remaining

thirteen participants were not included because of the time constraints at the end of the

semester and my desire for small groups that could elicit deeper responses through

greater participation by each group member. There were six questions related to the

experience overall, its affect on participant learning, impact of the journal writing, and

relevance to accounting/business. The questions were designed to supplement journal and

questionnaire questions to enhance triangulation of the data and the verification process

overall. I addressed AICPA core competencies and affective/spiritual aspects of learning.

Question one: What were your expectations for this service-learning experience

and what would you change about this experience?

Most participants in both groups felt that they had no expectations going into it,

other than they would be doing something for a good cause. They were excited about

doing something in the real world and hands on learning. Most were initially nervous

about the uncertainty of it and the idea of building the program through their own efforts.

I really didn't know what to expect whether we were going to be able to do it or not be able to do it because everyone else has so many things going on outside of class that draws them away from it. It's a lot easier to do homework than it is to get a hold of five people and get them together in a room. (Tom)

When you had explained it to us in our first class, I was really excited to do it and I knew right away that I wanted to transfer classes. (Alice)

I was kind of concerned because I am a very organized person and I like to know exactly what is going on and when things are going to be happening and there wasn't really any defined area … it was kind of making me nervous … I decided to stay … and relax and it would all come together and it did … I don't think there is anything that I would change. I think it was all positive in the end from working with all the people and everything. (Lisa)

Coming here [transferring to SU] in my junior year my goal was to get involved in something and when I heard about this I thought it would be something really good to get involved with and I don't think there's anything I would change. (Bob)

It (the community meeting) shouldn't be focused towards the actual people in the community … do an informational meeting for social workers that deal with the people in the community. (Mark)

I have had a lot of interaction with community service previously and I figured it would be an opportunity to do more hands on. (Roy)

Question two: What obstacles did you encounter and how did you overcome them?

In the beginning how if wasn't very organized kind of made me anxious … just ideas all coming together at the beginning … leaving confused with more questions … as time went on and things kind of came together and finally sat down in our groups and came up with ideas of what we were going to do, how we were going to do them … everything just coming together made it super. (Lisa)

My biggest obstacle is just the plain fact that I internalize so much stuff. From my involvement with CAN and seeing those people and coming in and talking about that and seeing that we were really planning a program that would benefit them, it really made me want to keep doing it, doing it, and doing it. You get to a point where you just have to say ok enough and I can only do so much and that is difficult for me. (Tina)

My biggest obstacle was in classrooms I am very shy … so when people were throwing out ideas, I felt I had to, but I was too shy to do it … what really helped me overcome that was the journals … the more I opened myself up in the journals, the more like it was easier to open up in class too. (Alice)

I was in one of your other accounting classes. My first obstacle was making that decision to leave my comfort zone taking notes, paying attention versus something different where I had no idea what to expect. The other obstacle was doing the website. We wrote all the code ourselves … it was a learning experience. (Henry)

One other obstacle was the time limit that we had. We only had 15 weeks and so many things that we did talk about and try to plan out and didn't get completed because everybody else had a million other things going on. (Roy)

Two participants responded to the previous quote: "Also to put things into perspective, 15 weeks is only thirty days of meeting times and we put this whole thing together in a month" (Henry). Tina responded with "It demanded a whole lot of commitment from everyone and amongst everybody's busy schedules and everything. It is doable and I think we proved that." To which Henry responded "Yes, we are proof."

Question three: How has this experience affected your learning?

I can recall most of the textbook material more than if I spent a semester sitting in a classroom … I think it has to do with the hands-on learning. We were kind of connected to the class … we successfully developed a knowledge of what we needed to and we also put a lot of time into developing the program. (Roy)

I see how a business comes together. It is so much easier for me to pick up the accounting aspect as opposed to [my last accounting class]. I am more a hands-on learner. (Alice)

Working in this group taught me there are always bigger concepts to understand [the material] instead of just to memorize it. (Mark)

This is a class that I was engaged in and my brain was there …. How we interact with each other, I think that was also such an added bonus to my learning experience. It was awesome doing schoolwork together and studying with people you know. I've been in classes before and never talked to anyone in the classroom. (Lisa)

Question 4: How has journal writing affected your learning?

What was really nice was that you did give us feedback and getting the feedback on our thoughts was a very nice thing to encourage us to think about further

things. Reflection is a big part in the key to success … to spark new ideas … to reflect on what you did, what you have to do and different thoughts and emotions that should be addressed to further your success. (Henry)

It taught me how to get all my thoughts out that were all jumbled, like putting it all on paper makes it a lot easier to understand everything. (Bob)

It has helped me put my thoughts in order and to further analyze some of the internalization that I was doing … to put it in perspective. (Tina)

I loved the journal entries. It helped me learn a lot about myself. When somebody else reads it, you start to build a relationship with that person … and you open up more because you feel comfortable with them. (Alice)

To know that you are not being judged in your responses back is great … you feel like you want to open up more. (Mia)

Through the journal writing as a class, we began to think of you as a friend and as a peer … you were part of the group … you did share your thoughts. You did not dictate. That made us more comfortable with the class in what we said and what we did and how we worked. (Roy)

I think the journals were great … when it comes to public speaking, every time [people] ask a question, I have 15 thoughts pile up in my head on how I'm going to answer and by the time I start talking I forget the first 14 … writing in the journal was awesome because everything comes out … and you really collect yourselves and give your whole opinion expressed in every way and show what you truly think and feel about the question. (Henry)

Question five: How do you think this experience relates to the business world?

You rarely work alone in the business environment. (Tom)

I think it gave everyone a taste of reality because I was really doubtful at first, but then you have to see though all that doubt and work through it and try to do as much as you can to help everyone out in the project. I think that if you are going to open your own business you are going to have more doubts than hopes. (Jerry)

If companies do community service they are viewed as more trustworthy. They are honorable, they're ethical, so they are not just all about themselves. (Mark)

We came together and developed a plan and worked as a team to achieve the goals that we set in class. We made groups and developed communication channels through Blackboard so we could all communicate and know what each of us was doing. (Eve)

We stepped out in the real world … it's taking one thing and taking it a step further, learning from your mistakes. (Mark)

The biggest thing I learned was how to interact with everyone on a business type level. We're creating something and we're sitting every day and deciding how we are going to market this and where we are going to have our site and that is all things you do in regular business. (Tom)

Question six: What surprised you about the experience?

[This experience] has probably been one of the most rewarding things I have done thus far in my life as a whole and I have just gotten a lot out of it. (Tina)

Everything just coming together made it super. (Lisa)

I am really surprised at how everyone came together … I can tell you the names of every single person in this class. But, I cannot tell you that about any other class. (Bob)

I can tell you that I have been in the business world and I have seen the project groups and I have seen the bickering that goes on … and we did not have that here at all and that completely just astonished me. (Tina)

I think because you showed so much care for everybody in this class, I've never had anybody who felt that strongly about a class before and I think that everybody just didn't really want to disappoint you … it's obvious that we all care for you. (Alice)

I was amazed by the attendance. No one really blew off class … that showed a lot about our group. (Tina)

I have always worked in other classes for the grade. The grade was not the reason in this class. (Bob)

Final Reflections

As I reflect back on the fall 2007 semester, I am amazed at what my class of 28 participants accomplished. They were truly the most motivated and inspiring group of participants that I have worked with. They accomplished the VITA mission to set up site locations in the community, market them, and staff them with very little guidance from me. I felt nervous and scared, as it is my tendency to want to control the direction and outcomes of projects. I let go of this fear and gave participants the freedom to manage their groups and activities. It was interesting to see participants in the site research group move into the marketing and financial literacy groups after their task of finding

appropriate locations and resources was completed in October. They asked other groups

if they could help out and became immersed in other group work helping to develop and

distribute marketing materials and financial literacy materials. It was of particular note

that participants from several groups suggested that each person distribute flyers on

Halloween in low income neighborhoods and to local churches. Everyone took part in

these activities.

It was very satisfying to observe participants who stepped forward during the

semester to become leaders in the mission. The most amazing participant of all was Tina,

an adult participant who became a true leader and was deeply respected by everyone in

the class. She stepped up and encouraged other participants to participate in a more active

role. She led by example through her deep commitment and participation with all groups

in the VITA mission. She wrote letters, edited materials, distributed materials, etc.

However, what inspired me most was that she became active with one of the community

members whose name and phone number I gave to the class as a community leader

actively involved in helping low income people in the community. She began attending

Saturday morning community outreach in which she interviewed socio economically

marginalized people in the community to assist in determining their needs and offering

help in locating further resources (financial, food, clothing, shelter) in the community.

She felt so deeply moved by this experience that she will continue this work in the future.

The community leader was very impressed with her work and commitment. Tina was a

true blessing and was a great inspiration to me and to others in the class.

Early in the semester, participants discussed whether or not they needed or

wanted an overall leader for the mission. A few did, but most did not, so no one was

assigned as an overall leader. They seemed to thrive on the freedom that I gave them to develop the project plan and implement it. Several participants (Bob, Tina, Jerry, and Roy) felt frustrated with the progress early on due to a perceived lack of progress and concern about the brainstorming and sharing of ideas without definitive results. I asked the question, do you believe that the business world in which you will work when you graduate will be uncertain, complex, and frustrating at times? It was interesting to observe after I asked this to hear participants talking in pairs or small groups about this and suggesting that our VITA mission was mirroring a real business world situation with its problems and need for good decision making and problem solving through team work.

I observed a panicked looking group of participants in the beginning of the class who by the end of the class were truly inspired, motivated, and energized by their experience in this class. I asked Mia (a quiet but very motivated and hard working member of the research group who moved between groups and assisted in many ways, from designing and creating marketing materials, assisting the website design group with data to include on the website, to preparing and presenting a community informational session on VITA) what it was that gave her the drive and determination to stay so focused and so energized. She said simply, "you inspire me to do this." I was so deeply touched by this and by so many others in the class who made similar comments. For example, Roy made this comment in the focus group interview: "For all intents and purposes you are our parent for this class and you put your trust in us and a confidence and we didn't want to let you down."

A deeply moving experience for me occurred when I was forced to miss two classes when my husband was hospitalized. I discovered when I came back and heard this

from another professor and a secretary that participants in this class met both of these

days, making plans and sharing information. No one in the other two accounting classes

or ever in my years of teaching has ever held class if I was absent. They took attendance

and minutes of these meetings and gave them to me. Twenty five out of 28 participants

attended. Did this experience create or encourage participants to show greater

compassion for others? I believe it did. When I returned after my husband's illness,

participants gave me a card for him that was signed by all class members with their

expressions of cheer for him! I have never observed this in a class.

At the end of the semester, this same group of amazing young people surprised

me with a beautiful quilted tote bag for my books and papers. They observed that I

always carried these things in my arms. They also gave me a lovely bouquet of flowers,

an address book with all of their names, addresses and phone numbers, and a card signed

by all with lovely comments. I wrote each of them thank you notes. Several participants

wrote back to me that they were so surprised that a teacher would do that and that they

missed my class. Bob, one of the participants who worked very hard to design the

website, wrote to me during the Christmas holiday to wish me a happy holiday and to

share an experience from a trip to New England. He listened to the book by Jon

Krakauer, *Into the Wild*, on tape on the trip about a young man who gave away $25,000

to charity upon graduation and went to Alaska to live in the wilderness. The book is

based on his journals. Bob was sharing this story with me, because he could see the

tremendous value of journal writing in enabling deeper reflection. It inspired him. He felt

that he would continue writing in journals and reread those that he prepared in my class.

This is such an inspiration to me. Writing does indeed force us to remember things that

we have done or observed or thought about and reevaluate these things to make similar or different decisions in the future.

Several participants stated that they had never been a part of a class where they felt so connected to one another and to their teacher. By the way, I told participants the last week of school that they should refer to me as Deb, because we are all a member of one very close family and I will always feel a deep connection to them.

I offered to take all participants who voluntarily participated in the focus group interviews to dinner, however, only eight were able to attend, due to class or work conflicts. It was a great night and all participants joked and talked with one another for two hours during dinner. These were participants who did not know each other at the beginning of the semester and who truly bonded. Wouldn't it be wonderful if we could help all of our participants to form deeper connections with others, especially those who are from different socio-economic and cultural groups in our communities?

Several participants (Mia, Alice, Robby, and Tom) initially said they were not comfortable in large groups or the typical classroom because they were fearful of being judged and feeling that their contributions might be viewed as stupid or ridiculed by others. Because of the journal writings I was able to learn these facts about my participants and that enabled me to find ways to help them form deep connections with others. I took Alice to lunch one day after reading the very negative reflections in her journal. We had a very moving meeting in which I shared my own insecurities with her and encouraged her to share her ideas for the VITA mission with the class. From that day forward, she was one of the first to step up and volunteer ideas and offer to take a more active role in the class room and in the VITA work. She and Roy, Robby, Tom, and Mia

all stepped up and gave an inspirational presentation at our community informational

meeting at the end of the semester.

Participants were so enthusiastic about their success with VITA that several of

them (Robby, Tom, Alice, Mia, and Roy) asked for the training materials to certify as tax

preparers in January. Given that only Mia is an accounting major, this was quite

unexpected. It just shows how much these participants want to help those in need and see

the results of their intense marketing in the community. These are participants who may

never have shown the level of leadership and determination in a traditional classroom

situation.

Regarding the journal writing, several participants commented on its value in

helping them to express themselves better in writing and in thinking more deeply. They

remarked that the journals provided a place for them to express thoughts, feelings, and

ideas and develop them more fully. This often resulted in deeper understanding of

themselves and the work that they were doing in VITA and with others (better

interpersonal skill development). I can honestly say that I have never observed a group of

participants who mingled and genuinely enjoyed being with each other. I believe that the

connections that they formed in this class will continue into the future. Many expressed

to me that this was the first time that they actually got to know anyone in a class. It also

helped them in studying for exams. Because of their close bonds, they studied together

and the stronger participants tutored the weaker ones. This may be evident in the fact that

the class average on the final exam was a 90 for this class and a 78 in the other two

accounting classes not involved in the service-learning experience.

Chapter 5

Data Interpretation

Sources of data for the study were provided from weekly journals that participants prepared and that I responded to with follow-up questions to clarify the data and encourage deeper reflection. In addition, data was provided from participants' and my meeting notes and Blackboard discussion threads and my field notes. At the end of the study (semester), additional data was provided from participant written open-ended questionnaires and focus group interviews. The data was grounded in and its analysis was organized around the research questions that guided my study:

1. How did an educational practice that incorporated service-learning promote the changes that the accounting profession suggest and create an atmosphere in classes that enabled students to find passion and relevance in studying accounting?

2. How did the development and implementation of a service-learning experience in the classroom enhance student understanding and application of the concepts and information that they read about and develop the complex skills of the AICPA Core Competencies?

3. How did holistic approaches to experiential learning facilitate greater passion and excitement in the work that we did and the depth of learning required by the higher level skills of the AICPA core competencies?

After multiple readings of all data, it was organized under these key questions. Evidence to support the questions was provided by quotations from my field notes, the journals, questionnaires, and focus group interviews.

Question One: Finding Passion and Relevance in Accounting

I read the journals, questionnaire, and focus group entries for each class participant multiple times and asked questions of participants as needed to clarify data. I was amazed at how different this class was in comparison to previous classes that were not involved in a service-learning experience. The energy level and excitement found in the class was rare in my fifteen years in teaching. The fact that this energy level was maintained throughout demonstrates that students genuinely care about helping others by putting their knowledge of accounting and other business disciplines (finance, marketing, management, human resources, and information systems) to the test.

Defining Passion

That being said, in my study I believe there is evidence that supports the hypothesis that service-learning can infuse passion into the accounting profession and bring relevance to accounting. First, I use a synthesis of ideas from student writings to define passion:

Passion is "something powerful and meaningful … that gets you excited, makes you go the extra mile. (Lisa)

Passion means doing something you love and really putting your whole heart and soul into it. (Alice)

Passion is what motivates people to do what they believe in. (Bob)

When people are passionate they exude a higher level of effort and become more involved in their work. (Susan)

Passion means reaching out to others while keeping an open-heart and open-mind. It may not be about the things you say, but your actions and attitude towards others reflect passion. (Eve)

Passion is the motivation that makes a person who they are. (Robby)

Students were initially excited because they knew VITA had the ability to help people in the community and they believed it was the right thing to do.

I can honestly say I have never really looked forward to coming to an accounting class until I have had this one. (Alice)

I think our class in general is very motivated and that is something I was not expecting at all. (Henry)

I want to help as much as I can. I want to attract as many low income people as possible and I want to inspire the rest of the class to work hard too. (Carol)

Although this project is part of our class grade, I'm not going to stop when the class stops. (Mia)

The first thing that comes to mind is a feeling of enthusiasm as I look to the endless possibilities to reach those in our area in need of financial education and assistance. (Tina)

As time passed and students witnessed examples of lower-income individuals' lives, they became more emotionally involved with each other, the community, and their "mission" and found more relevance in accounting as a discipline.

If it were not for my passion, I would have never taken the time and effort to find

a way for this project to be successful … it made me more passionate about

helping others. I think that the experience has actually allowed me to understand

more … and made my learning about managerial accounting easier. I am

surprised, but I have retained the majority of information from the first exam and

review session. (Roy)

Passion has played a big role in my learning experience … I do not like

accounting really at all, but after having this project and loving everything we did

in this class accounting became a lot more interesting to me and I actually enjoyed

learning it. (Alice)

Passion allowed me to trust others. The positive energy from the students in my

class pushed me to open up and display my thoughts and ideas … this experience

and the bond I formed with others, allowed me to grow. The experience has

allowed me to apply managerial accounting to everyday life situations. I now take

into perspective the duties of managing a business and not just consider a

manager's position alone. The program has made me understand the concepts of

accounting costs. (Eve)

Many also found strength in motivational quotes or past experiences that helped

them put things in perspective and keep the motivation level high for the class in order to

help everyone reach his or her goals– a key point that proves that this type of pedagogy

can cause students to become passionate and incorporate their hearts, minds and souls

when working in the real world and making decisions. In fact, after I used a quotation

(Albert Einstein, week five journal in Chapter 4) for a weekly journal, several

participants began referring to inspirational quotations in their journals and sharing them on Blackboard. For example, Lisa shared this one from Marianne Williamson (1992) that she credited to Nelson Mandela's inauguration speech that others referred to in their journals as a source of inspiration in their mission work: "… And as we let out own light shine, we unconsciously give other people permission to do the same. As we are liberated from our own fear, our presence automatically liberates others."

Community Service as Mission

For many students, their passion fueled their desire to take a community service project and turn it into a "mission." When Ben called it a "mission" for the first time within the first few weeks of the semester, students immediately took it into their hearts, souls, and minds, referring to their service work as a mission in their journals and daily conversations. Students' eyes lit up and they felt so energized by this term that they created a deeper image of their passion and commitment to VITA. "Mission" became a metaphor for the intense devotion and connection that students had to each other and VITA.

When I asked Alice, Roy, and Eve what enabled them to find accounting more relevant, it was their passion for their mission, the hands-on learning and the deep connections with each other. The close bond that they formed in this class by working in smaller groups and in the class as a whole enabled them to trust more in a safe environment where they felt respected and valued. This feeling enabled them to open up more and share their ideas in class and in their groups. It also enabled them to ask questions and to work with their groups on both the VITA mission and in learning accounting concepts in class discussions and in studying for exams. They rarely worked

with others in studying textbook material in other classes. The bonds they formed with each other as they passionately worked toward a common goal enabled them to maintain positive and open communication and to listen more intently. The success of their group work was evident in both their VITA mission and accounting concept learning. The bell curve that existed in other classes did not exist in this class. Their class average was ten points higher on each exam compared to the remaining two classes not involved in VITA. In the next section I provide the data analysis in support of the AICPA core competencies.

<div align="center">Question Two: Development of AICPA Core Competencies</div>

The AICPA core competencies include three major categories of skills: broad business perspective, functional, and personal (http://www.aicpa.org/edu/corecomp.htm). As I reread student data multiple times, it was apparent that students displayed development in many of these areas.

Broad Business Perspective

First, the broad business perspective relates to an understanding of the business world both inside and outside the business and how the relationships of people working for or in these businesses affect its success or failure. The competencies in this category that are relevant to this study include strategic/critical thinking, industry perspective, resource management, marketing focus, and leveraging technology to enhance the business perspective.

Developing strategic thinking. The AICPA describes strategic/critical thinking as "the ability to link data, knowledge, and insight together from various disciplines to provide information for decision-making … and communicating to others the vision,

strategy, goals, and culture of organizations" (retrieved July 8, 2008 at

http://www.aicpa.org/edu/bbfin.htm). There is strong evidence of this competency in

students as they worked in the VITA community service. Participants developed a

business plan including site research, marketing, financial literacy material design and

training. Groups were originally established by participants by discipline:

communications (human resources), site research and resources (management),

marketing including advertising and community outreach, financial literacy (finance),

website development (information systems), needs assessment (management), and

staffing for VITA (human resources). They held group meetings and established goals

and objectives for their groups and for the class as a whole. The participants chose an

overall mission statement as "working for the community to give back to the

community." They developed and communicated their goals in class and in their journals.

An example is

> The main purpose of this project is to aid low-income families with income taxes.
>
> While aiding them with income taxes, the goal is to help them learn and
>
> understand how to save and budget their money. Another purpose, for the whole
>
> classes benefit, is to work in a business group environment. This is great because
>
> it helps to see how business projects are divided up and then put together as a
>
> whole in the real world. I have a feeling we are going to run into different
>
> obstacles, but it will be good for us to see how to overcome them. (Bob)
>
> Participants also communicated their goals and understanding of the VITA

mission and environment to the community in their marketing efforts, site selection

process, and to professors and students in their recruitment efforts for the implementation

of VITA in January 2008. Participants investigated (through research of the VITA

program and in their respective disciplines in finance, marketing, information systems,

etc.) and discovered what data and knowledge was necessary in the decision-making

process. For example, the site selection group contacted locations (i.e. schools, libraries,

churches) after discussions about the target group (and accessibility issues) for VITA

within their groups, in class discussions, and on Blackboard discussions and explained

VITA and its needs to the appropriate management of these organizations. A member of

the site research group wrote in his journal "Our goal is to find the optimal site for the

VITA project that will be central and easily accessible for target group … [and provide]

computers, internet access, etc" (Jerry). When the high school and library sites were

chosen, students met with the organization leaders (principal and library director)

explaining VITA and their needs. As I read about their plans and preparations for this

meeting, it was apparent that participants understood the importance of dressing

professionally and rehearsing their thoughts and motivational ideas before conducting the

meetings. As I watched and listened to them in these meetings, I was proud of their

professional attire and conduct. The leaders of the organizations showed both respect and

interest as they intently listened to the participants and responses to their questions.

Participants then prepared a professional business letter addressed to the school board and

reviewed by me prior to sending. It was well organized and addressed all of the VITA

resource needs and a time table for the tax preparation. Participants also determined that

it was important to include a motivational aspect in the letter after receiving input from

the marketing group. The following is an excerpt from the letter.

The VITA program benefits not only the community, but the school district as well. By helping obtain all refunds that they are eligible for, and providing financial literacy training, we will be assisting individuals and families to improve their financial situation and encouraging saving for the future. This will also improve the lives of the students who attend Shippensburg Area School District and their families. This is really a win-win situation for everyone. (Site Research Group)

After receiving notification from the School Board that they could use the high school, participants discovered an obstacle that had to be overcome. They needed a liability insurance certificate to protect the school district from any potential claims. Our class had no financial means of providing the insurance certificate, therefore, a participant from another group (Recruitment, Tina) immediately stepped in and contacted the Community Action Commission (CAC) and Internal Revenue Service who sponsor VITA to determine the availability of this certificate from them. Ultimately, the CAC provided the certificate and the site selection process was complete.

Throughout the semester, the process of making decisions by connecting VITA information, community research and experiences, and the specific discipline knowledge, including accounting (i.e. cost and relevance issues) was evident in classroom discussions, student journals, and Blackboard discussions. This was evident in the following:

We have been brainstorming every day to come up with good information and ideas for the website and project as a whole. I think our discussion board is also

helping out a lot. The website forum [on Blackboard] has had a lot of hits [from

other groups] and a lot of good information. (Peter)

I realize that I have learned a great deal about accounting and how it works. First,

this non-profit organization that we have created had very real costs. Also, we

needed to find a way to measure our success that did not involve money. I

enjoyed the role of being the recorder, and found that many people used my notes

to either catch up from a class that they missed or used it to refresh and remind

them of what was discussed in prior classes. (Susan)

Developing a community responsive industry perspective. The second category of

competencies under Broad Business Perspective competencies is an industry/sector

perspective. This competency is the ability to conduct research and analysis to identify

financial risks and opportunities within a business and its industry. For students in this

class, the business was a not-for-profit business that they established the foundation for.

They researched VITA and community needs substantially. The participants talked about

the importance of putting themselves in the shoes of low income people to truly

understand their needs and develop appropriate marketing and financial literacy

materials. Four students early in the semester determined that in order to truly understand

the needs of low income people (their target market for VITA), they would visit and

participate in Saturday morning interviews at the community organization, Christ Among

Neighbors (CAN) that was providing financial and other assistance to low income

members of the community. This enabled these students and others in the class who

listened to their stories to identify both risks and opportunities for VITA and for

economically disadvantaged people in general. Evidence of this competency is expressed

in the following experience from Tina's journal that she shared with the class:

> I visited [Megan] of the Community Action Commission with other classmates.
> She said that clients [economically disadvantaged people] can see through false
> ambitions and portrayed the need for volunteers to exhibit a genuine caring nature
> when interacting with clients … volunteers must exercise wisdom and some
> degree of separation to keep the necessary balance …face to face [meetings] are
> key in gaining trust … achieved by volunteering and sitting in on actual cases. I
> was struck by the apparent lack of action by our local Human Services
> departments … a man on social security insurance was never told by the
> caseworker that he could work while still receiving payments as long as he didn't
> exceed so much per month … a woman working at [a job] had to stay home due
> to a child's illness and eventually was fired … two weeks of no income other than
> food stamps … caseworker says that nothing substantial has changed and there is
> no time to review her case … this woman is attempting to provide for her family
> by working WHERE IS THE JUSTICE IN THIS??? (Tina)

When Tina told these stories in class, participants' facial expressions showed their

empathy for these low income people and anger for the injustice of our human services

system. Many students reflected in their final questionnaires and focus group interviews

about the impact that Tina and others' stories about economically disadvantaged people

enabled them to feel a connection to them and to put themselves in their shoes as they

designed and prepared marketing and financial literacy materials and interacted with

them in meetings. This connection to their target population motivated them to succeed in

their mission and unified the class. Several community leaders told me that they were very impressed with the care and compassion that students exhibited in their work with economically disadvantaged people. It was these stories and experiences with community leaders along with their research about VITA that enabled students to design appropriate materials and select appropriate sites in which to distribute thousands of pamphlets and flyers about VITA and the financial literacy program and to hold a community informational meeting in late November. Student reflections show the impact of Tina's stories both opportunities and risks/fears that participants identified:

> Her stories made everyone feel and know that people out there need this money and made me have that extra drive in getting as much done for this project as I can do. (Mark)

> In order to be open to something, or at least to help you be open to something I think it helps to know enough about what it is you are trying to be open to. People fear what they do not know and hatred grows from the unknown. In order to be accepting of low income people and to help them, I feel it is necessary to be extremely open-minded first off. (Lisa)

> It makes me feel that we need to really connect to the low income families to really understand how to give them what they need before being able to help them – why important to interview families before helping them. Opening your heart is not something that you can simply fake. We have to show the person you are talking to, real honest interest. (Isaac)

It is apparent in the world that the [lower income] people can't afford to provide

luxuries for their kids and … cannot pay bills and miss payments causing debt and

affecting the economy. (Doug)

My experience has not been all good things. I have already seemed to catch on to

many of our clients excuses. There are a lot of sincere people … [but] a lot of

people have lived this life since they were born and have been able to figure out

the system and live their lives trying to use and cheat the system. (Roy)

This experience [with the CAN interviews on Saturdays] has posed another angle

and that is to think more deeply as if you were your target market and how they

will react and feel about the service that we are performing … that is a tactic that

can only be perfected through experience, but to think as the consumer will help

to specify a target markets' thoughts, feelings, and preferences. (Roy)

Developing a reflective view of human resource management. The third

competency that was strongly evident in the broad business perspective is resource

management. Participants recognized the importance of all resources including human,

financial, physical, and environmental. Applying human resource developmental theories

to human resource issues and organizational problems is a component of this

competency, however, this study is not about human resource development theories and

research in that area is beyond the scope of this study. Despite this last statement,

participants were exposed to the holistic aspects of experiential learning theory from the

perspectives of many in adult education who have emphasized the need to develop and

nurture the affective and spiritual domains in order to enable students to learn more

deeply (Cranton, 2006; hooks, 1994; Palmer, 2004, 1998; & Tisdell, 2003). There is

evidence that participants in this study engaged in holistic aspects of learning that enhanced their motivation and teamwork. Journal questions and quotations facilitated student reflection about relationships and group work. Participants recognized the important resources of the VITA mission as they developed their smaller groups in physical and financial (site research and resources), human, financial, and environmental (needs assessment, marketing, financial literacy, and communication), and financial (financial literacy).

Because participants found the greatest meaning in the connections within their groups and with the class as a whole, the strong evidence that follows supports the development of the participants and the organization, without naming human resource development theories. In my prior experience in business management as a corporate tax manager, I had training in the "soft" people skills that focused on leadership through openness, the importance of heart and soul in maintaining openness, and teamwork. This supports the holistic aspects of learning that is also one of my research questions. I knew that going into this major service-learning project with its ambiguity and confusion, students would need a strong support system with me and with each other. Therefore, I used the stories in the beginning of the class about VITA experiences from a prior year student with experience in VITA and myself and the journals to infuse the affective and spiritual aspects of learning.

The evidence that supports the development of teamwork and motivation comes from the week four journal questions "We can only serve that which we are profoundly connected to" (Rachel Naomi Remen, 1996). Leadership training classes that I have attended in the past stress the importance of connection with others by opening our

hearts, minds, and souls. How do you do that? What are the feelings or behaviors that you or those who give you courage have that reflect yours or their openness? What are the tools, symbols, or thoughts that enable you to be open? What feelings or behaviors cause you to shut down? How could understanding the situations in which you are open or closed and your reactions to them enable you to change and embrace greater connection: Could this be meaningful to the decision making process in your groups or work environment after graduation?

> The more you listen to how others feel and hear their life experiences, you start to feel more comfortable and you're more willing to open up your heart to people and talk to them…I can block out the negativity that I keep thinking about myself and realize that not everyone is going to agree with my opinions in life…it's just that they have a different view on things, which the world would be very boring if everyone thought alike. I don't think this project is only about helping the community but helping ourselves as well. It's about learning who you are as a person by sharing things with people [other students in the class and me, her teacher, this is the lady that I invited to lunch and referred to in Chapter 4] you never thought you would share with. (Alice)

> I really think our class, as a group is a perfect example of opening up and connecting with those around you. I feel comfortable and willing to listen to others and respect what they have to say. Just being honest and respecting those around you is very important … no one has put anyone's ideas down or made comments about it, only suggestions if they have a different opinion, which I like because it sparks conversation and ideas … when we interact with the public, I

know we will be ready because we have taken the time to interact and share ideas amongst each other, which has caused us to bond. This gives us more confidence when it comes to dealing with people. (Eve)

These quotations reflect the importance of an open and supportive environment in developing deeper listening and respect for others and confidence in themselves which in turn generates more ideas and facilitates the connections that enabled the participants to work more effectively together to achieve their mission.

A community service marketing/client focus perspective. The fourth competency that was strongly evident was the marketing/client focus. The clients in this study were the low socio-economic people in our community. They were the focus of everything that participants engaged in from the strategic planning to implementation of their ideas in site research, marketing, financial literacy, and the website creation. It is evident in a quote by Isaac that mirrors other participants comments, "By doing this project it has allowed me to think in a different way, which is thinking solely for the customer … we had to satisfy the needs of low income families and gaining trust is the biggest factor … if you can develop the skill of getting the customer to trust you, you can be successful in any situation." This trust issue was recognized early by several of the participants who engaged in low income client interviews with the community group, CAN. "[We] must exercise wisdom and some degree of separation to keep the necessary balance … face to face key in gaining trust … achieved by volunteering and sitting in on actual cases" (Tina).

Participants also recognized the need to think about the client needs beyond the semester in which the VITA mission was carried out. "We want to help our clients in the

long run, not just for the short period that they interact with us and use our tax service"

(Roy). This is why Roy and other participants engaged so deeply in the financial literacy

material development and presentation. Its long term benefits were evident.

 A deepened understanding of the benefits of technology. The fifth competency for

which there was significant evidence in the broad business perspective was the leveraging

of technology to develop and enhance the broad business perspective. All participants

reflected an understanding of and appreciation for the effects of technology on the

business environment. This understanding and appreciation came from their extensive

use of Blackboard discussions within groups to more efficiently conduct business without

having a physical meeting. In addition, these electronic discussions facilitated discussions

between groups that enabled close and timely communications about their mission work.

The creation of the website at http://webspace.ship.edu/vita also facilitated the access to

information for participants and the community. The website was included on all

literature that was distributed in the community. Participants also found the site very

helpful in accessing information about upcoming events, financial literacy, and VITA.

The creation of the website was a huge undertaking and learning experience for this

group, because they did not discover until they had written all of the code for it that a

template existed through the University that would have simplified their work

immensely. Participants expressed positive benefits from their work with technology:

> I learned a lot about HTML coding. I had no real knowledge about it before. I got
>
> to code and help design the structure of the website and the layout and design
>
> also, which is awesome because it's something that's real and a website that
>
> people will actually visit. (Henry)

The discussion board is filled with various inputs from other members of the class. This was a great way to keep in contact with everyone in the VITA project and for you to know exactly what everyone else was doing. This class has worked as a group more closely than any group that I have ever been a part of. Instead of not communicating this group project has made me realize that you have to be on the same page for a project to be successful. (Wesley)

The importance of technology was evident in the 300 posts to Blackboard discussions and the continuous posting of meeting minutes and sample marketing and financial literacy materials to get feedback from the class. In addition, the internet was used almost exclusively for the research that students did to learn about VITA and financial literacy. Participants saw that technology facilitated communication and data transmission. Their journals were also submitted to me each week via the Digital Drop Box on Blackboard. My responses back to them were submitted through the same technology. Participants viewed this as important to the success of their VITA mission and relevant to a real business. Technology facilitated timely small and large group communication and facilitated their connections to one another and the mission. In addition, participants used Microsoft Office Word, Power Point, and Publisher extensively to prepare journals, business letters, community presentations, pamphlets, brochures, and other resources developed by the class for their mission work. Microsoft Office Excel was used by the financial literacy group to develop spreadsheets used in their training classes.

The second category of AICPA core competencies is functional. Data to support competencies within it are presented in the next section.

Functional Competencies

Data was analyzed from journals, field notes, questionnaires, and focus group interviews to determine if there was evidence of the technical competencies within this category. Data was found to support decision modeling, risk analysis, measurement (the qualitative aspects only), reporting, and research.

A team based perspective of decision making. Decision modeling involves using objectivity to consider issues, find alternatives, and find solutions to make decisions that provide value and service. They established goals and objectives to meet those goals after researching, discussing, and listening to the target economically disadvantaged population in interviews or through stories by those who attended the interviews. They had an overall goal given to them initially to develop the VITA program. It was through their initiative that issues were identified, alternatives were discovered and discussed and decisions were made and implemented. This is exemplified in a quotation from a participant in his questionnaire at the end of the semester.

> We were able to see how managing a company needs to consider all aspects, hence why we separated into many different groups. I think that figuring out our business showed a lot of us in class how to properly analyze each of the possibilities we had in front of us. Then, choosing the best choice or combining these ideas showed what is really relevant in our mission. (Isaac)

Examples of decision modeling occurred throughout the mission development and implementation. The first goal was finding a site for the VITA program. The site search group was responsible for this. After researching both VITA and the target population of low-to-moderate income people in the community with local agencies and discussions

with the entire class, site alternatives at local churches, a community center, the library, and the high school were identified. Participants considered accessibility issues for each site for the target population, as well. Because the VITA program has no monetary resources available for rent, internet, computers, printers, and copiers, participants further narrowed the alternatives to the high school and library, because they had the internet service available and could provide all of the other resources free of charge. Ideally, they wanted to use the high school exclusively for the VITA tax preparation however, it was not available on Saturdays. The library was and as it turned out, there was more business on Saturdays at the library than most Tuesday and Thursday nights at the high school from January to April 2008. Along with the site research, holding business meetings with business leaders, writing letters, completing applications, and dealing with the insurance certificate were experiences that enabled participants to learn hands-on how to operate in a business environment and the decision making process.

This decision modeling process was evident in the other groups as well. Final decisions about marketing materials, financial literacy materials, and recruitment flyers were never made until everyone in the class had given their input. Each group would come up with ideas and alternatives, but they always considered all participant input before making final decisions. As an example, the marketing group had designed a pamphlet with a hand reaching out for money. When this was shared with the class, several participants made the observation that an economically disadvantaged person might feel that this is condescending. The picture was removed and replaced with community pictures. This same procedure was used when writing the wording for pamphlets and flyers to make sure that they were not too wordy, were on an appropriate

reading level, and highlighted the important components of VITA. An example of this is "[I am] most concerned with the wording of all the stuff we found because we need to make it understandable" (Toby). All participants from all groups distributed flyers and pamphlets in the community to places that they had determined through research low-to-moderate income people would visit. These included Laundromats, convenience stores, food pantries, and churches. Participants contacted the school district who also offered to make copies of our flyers and made them available in all their schools. Another idea that someone in the larger class meeting shared was distributing pamphlets on Halloween. The class liked the idea but identified the need to choose appropriate neighborhoods in which to distribute them. Another member suggested that participants should hand out candy with the flyers so that children would not be disappointed and as an incentive to take the brochures. This was very successful in terms of the number of pamphlets (more than 500) that were distributed. The results of the marketing efforts were not realized until the following semester when the VITA program actually began. Participation in VITA increased from 95 to nearly 300.

A more communal sense of risk management. The second functional competency is risk analysis which is an understanding of the risk that a business will not be successful in achieving its objectives. This then affects how a business strategy is developed and implemented. Participants were well aware of the risks of their mission from the beginning. These included the risks of not reaching the socio-economically marginalized population (no clients in January for the VITA service), not finding an appropriate site and resources for the VITA service, insufficient people trained to provide service in January, and participants not being motivated enough to achieve their goals. Regarding

the first risk, not reaching the target population, participants realized as they conducted

research and discussed the target population inside their groups, in class and in the

community that certain issues were the key to mitigating this risk. Participants identified

gaining the economically disadvantaged group's trust, learning how to connect with

people who were different from themselves, and being able to understand and

communicate effectively with them. Participants discussed these factors and their own

fears in their early journals:

> Making a difference in [an economically disadvantaged person's] life would be
>
> one of the most fulfilling rewards I could accomplish in my lifetime. But getting
>
> over the fear of accepting what those people had to go through and actually
>
> putting myself in their shoes and realizing what they went through is the hardest
>
> part of being involved in this service project. (Carol)
>
> It's hard for me to meet new people that aren't just like me or my friends … hard
>
> to have patience needed to serve community. (Ned)
>
> One fear is people who are experiencing hard times won't trust me. (Robby)
>
> I'm afraid people won't accept help because most people are proud and don't
>
> want to be offended or referred to as 'poor..(Celeste)

Participants resolved this issue through their research and interactions in the

community, the interviews with economically disadvantaged people, and stories from

others about them. They mitigated all risks in the success that they had in completing

their mission and in the success of VITA in the following semester.

A holistic sense of measurement and evaluation. The third functional competency

is measurement that was partially evident in this study. There were no real quantitative

measures in the study other than the increase in customers using VITA in the spring

semester of 2008 as a result of the fall class project. The increase in Earned Income Tax

Credits alone was huge compared to the prior year but an exact number was never used to

measure the success. The primary measures of the mission's success were qualitative and

involved effectively creating the VITA foundation and reaching out to the community

through marketing, financial literacy training, and an informational meeting. There were

more than 2,000 marketing materials delivered to the community, four financial literacy

training sessions presented, and an informational meeting in the community presented,

however, success was not measured based on the numbers. I did not want measurements

based on numbers of people in the community who attended the financial literacy training

or community meeting, because I suspected that turnout would be low after conversations

with those in the community who worked with economically disadvantaged people. It

was based on the quality of the materials, efforts made, and skills learned from

participant perspectives. No one was given a grade based on a quantitative measure. All

who completed the mission including group and class objectives, journals, and

questionnaires were given the same number of points for completion of them. There was

no doubt that participant efforts to expand the VITA program and community outreach

for 2008 was a success. The greatest successes/benefits to the participants (from their

perspectives in the journals, questionnaires, and focus groups) were in their own learning

of the personal competencies, particularly teamwork that I have analyzed in the final

category of AICPA core competencies.

Creating an engaging and passionate report. The fourth functional competency is

reporting. Reporting involves the ability to clearly communicate work and results

objectively. Participants did not do this in a formal written presentation to any organization. Their outstanding work received accolades from the University, the Community Action Commission, and the Internal Revenue Service. The objective writing about ideas, feelings, attitudes, accomplishments, and competencies was delivered to me in clear and extensive weekly journals, end of semester questionnaires, and their focus group interviews. Participants identified in their final questionnaires that their journals were the key to their success in thinking more deeply, generating better ideas, making better decisions, and understanding themselves better:

The journals helped me critique myself and better understand my group members. (Tom)

Writing journal entries about the topics of diversity also helped to analyze the real benefits of each. (Isaac)

The journals helped me to reflect on what was going on and helped me to look at how I was learning, growing, and developing. (Lisa)

Journal writing has helped me put my thoughts in order and helped me to further analyze some of the internalization that I was doing with some of the people that I came in contact with at CAN. It helped put it in perspective for me.(Tina)

In the journals, you really collect yourselves and give your whole opinion expressed in every way and show what you truly think. (Henry)

Applying research and relevant information. The final functional competency that was evidenced in this study was research, the ability to find, understand, and apply relevant information. The research conducted by all participants involved three areas: VITA, financial literacy, and marketing tools. One highly motivated participant, Mia,

went beyond research in these areas to take the online tax courses through the Internal

Revenue Service and certify in Basic and Intermediate levels for the actual VITA service.

She took her knowledge from her research and certification process and applied it in our

class VITA mission and the VITA program in January. As a sophomore accounting major

(one of two in this class), she had not taken the college tax accounting course and will not

until the second semester of her junior year. This level of initiative was a result of her

deep commitment to our mission and her own passion for learning. She demonstrated a

great understanding of VITA and taxation in the work that she performed on our VITA

site in the spring. She provides strong evidence of the research competency. All

participants conducted research and were able to demonstrate their understanding of

VITA, marketing, and financial literacy issues in the accomplishment of the VITA

mission. This was evident in the marketing materials, the financial literacy materials and

training sessions, and in both the informational meeting and the recruitment meetings for

those who would certify and prepare tax returns in January. Information and materials

were written and presented in appropriate and clear language. Key issues about VITA,

budgeting, saving, and other financial issues were identified and communicated in

writing and verbally.

The final category of AICPA core competencies is presented in the next section.

Personal Competencies

The personal competencies include professional demeanor, problem solving and

decision making, interaction, leadership, communication, and project management. The

strongest evidence in this study supports these competencies. Participants referred to

most of these extensively in their journals, questionnaires, and focus group interviews.

Developing a committed and ethical professionalism. The first of these competencies is professional demeanor which is evidenced in the characteristics of objectivity, honesty, ethical behavior, and work ethic. There was extensive evidence of the development of all of these characteristics and behaviors from most participants in this study. I observed these in their Blackboard discussions, classroom discussions, individual group meetings that I attended, as well as the journals, questionnaires and focus group interviews from the fears and uncertainties expressed in early journals and discussions to the positive results as they accomplished their goals and connected deeply to each other and their work. Objectivity, honesty, and work ethic were evident in the openness that participants shared about themselves, their VITA experiences, and their classmates and their many accomplishments throughout the semester. All goals established for VITA at the beginning of the semester were accomplished through countless hours of individual and group work in finding appropriate sites, developing a website, developing and distributing marketing and financial literacy materials, and in recruiting VITA participants for the tax service in January. Study participants honestly shared personal insecurities and past negative experiences that made them fearful of this experience (i.e. dealing with people different from themselves, failing to gain target population trust) initially as well as things in their past or present that gave them courage to participate in this study (i.e. family, faith, and past experiences in community service or scouting, for example). An example of these characteristics are reflected in the following statement made by a participant (Tom) in his questionnaire sharing both his honesty and work ethic comparing prior community service experience in which he did not feel the level of satisfaction he felt in the VITA service: "None of them [prior

community service projects] have left me with this much satisfaction, I just haven't had

to put this much into it…I suppose it goes with the saying, the harder the work…the

better the reward." Another participant, Tina, reflected honesty and objectivity

throughout the semester in her extensive journals and work not only in her recruitment

group but also as she reached out to other groups including site research, website, and

marketing groups to facilitate their work and the success of the mission as a whole. She

often stated to me in her journals and discussions with me that it was important to step

back and listen and empower others to enable them to grow as people. This is evidenced

in her questionnaire reflection that "I must personally do a better job at empowering other

individuals. I have a habit of taking on too much because then I know it will be

completed. This is counterproductive to team efforts." Another objective, honest and

ethical statement that Tina made in her questionnaire was the following.

> What I didn't expect to happen was that I would be so personally struck by the
>
> needs of these people [target group] and the need for reform in our human
>
> services organizations … people when they went for assistance were turned away
>
> because they made too much money. If they made too much money, why were
>
> they sitting before us [at CAN]? The frustration of this angered me but it also
>
> reinforced the need for financial literacy training which is an essential part of the
>
> VITA program. (Tina)

In an effort to foster participant reflection on ethics/morality and what it means to

be ethical, I made it the focus of journal seven. Their understanding was evident in

statements such as:

To me, being ethical means you do what is right despite pressure and fear of retaliation from others. You stand your ground when you know in your heart that you are doing the right thing. (Lisa)

Being ethical to me means making the right choices, thinking things through before you make the actions, and doing something meaningful to yourself and others. (Carol)

People who are ethical have a strong sense of honesty, compassion, and loyalty. (Wesley)

Ethical to me means that you should do things the right way. Do not take the short cuts to make things easier or cheaper for you that would result in damage to others. (Doug)

Having a good ethical base comes from who you hire and instituting your code of ethics from the start. (Jerry)

Cutting corners [viewed as unethical] provides shabby work and a bad work habit which will lead you to problems with other people, whether they're employers or customers. (Henry)

Having an environment with high morale is extremely important…it motivates you and the people around you. (George)

We all have a conscience that knows the acceptable behavior of our society. To be ethical, we just have to use this conscience. (Ben)

As I reviewed and analyzed the data, morale was generally high throughout the mission. I assumed that it was only the work with each other and doing something good for the community that maintained the high morale. However, I discovered in the focus

group interviews that another factor influenced this as well, my trust of and compassion for participants and the open environment that I established in the classroom from the beginning of the semester. One of the leaders who emerged (Tina) responded to my question regarding what it was that enabled the class participants to work together so well "People can do anything if they feel a trust and … you put your trust in us and a confidence and we didn't want to let you down" (Tina). Lisa stated that "because you [referring to me] were kind of laid back it wasn't a high stress atmosphere … it was more relaxed [and] you were understanding. That made me personally want to continue working harder."

Initiating problem solving. The second competency in the personal category is problem solving and decision making. The AICPA describes this competency as acquiring an understanding of a situation and how to solve problems through good judgment and creative thinking. This was evidenced by me as I observed and listened to students as they discussed, developed, implemented, and dealt with issues/problems in groups, class, and journals, the VITA program overall and the specific aspects of it from site research to recruitment of students for the tax preparation service.

As an example of participant understanding of the VITA target population as she addressed the costs of VITA from an accounting perspective, Mia stated:

Time can be measured but should not count when it is devoted to helping others. This idea was mentioned during class when we removed the phrase 'giving up our time' from a document because there was a negative connotation to it. When doing community service, people need to become more selfless with their time.

Tina was frustrated by the human services organizations that are supposed to help economically disadvantaged people and felt anger as she shadowed CAN volunteers to learn more about the target population for VITA. Her frustration was that these economically disadvantaged people who were working and trying to support families, but needed some help to get by could not get any because they made too much money. As she reflected more in her journals and questionnaire she came to the conclusion that she needed to "continue volunteering at CAN as a means to reach out to people and help them to realize that by setting small attainable goals, eliminating debt, and budgeting income that larger goals can be attainable." This was strong evidence of her understanding of our target population and what was needed to begin to solve the financial literacy problems that exist in our society.

Another example of problem solving was in the printing of marketing materials. The groups worked together to create visually appealing and colorful brochures and pamphlets. However, what they forgot was that there was no money to have these printed and the university was not willing to print 1,000 color copies. Some participants suggested printing in black and white. However, several participants noted the need to capture the attention of our service recipients, by providing colorful and eye catching literature. It was then that a few participants went out into the community to find printers who might be willing to provide the color copies at no cost to us. In the end, when no place in the community was found, Alice was able to have the color copies made by her mother's company, two hours away. This really gave participants a taste for the real world and the complexities of operating in it.

Mia made a further observation of these complexities in her questionnaire response "Attempting to contact the church opened my eyes to the real world and how frustrating it is to leave messages and not have your call returned. The project in general has taught me a lot. It has taught me how to work well as a team and to always be prepared (especially with back up ideas because many times things do not work out as you think they might)." Susan also identified the impact on her problem solving process as a result of working with the lower income people in our community.

> When problems or issues occur that I am asked to help solve I am more apt to think more about everyone's positions and needs before suggesting a solution. This is because I am now MUCH more aware of the reality that some people are forced to live in. (Susan)

An example of the VITA mission's contribution to the relevance of managerial accounting issues in making decisions regarding the development of appropriate materials and the implementation of training in financial literacy was evident in Tom's questionnaire response.

> This experience has helped me better understand some managerial accounting issues such as; budgeting and analyzing cost behaviors. In the financial literacy group we developed a budget for participants to help them better understand where their money is going, hopefully illustrating where they could save money … the project helped me analyze expenditures through our interviews that we performed during our financial literacy sessions, we were able to evaluate an individual's expenditures. (Tom)

Interacting with others to accomplish personal and group goals. The third

competency in the personal category is interaction. It is the ability to work with others to

accomplish goals and objectives. It recognizes the importance of working productively

with a diverse group of people to provide solutions to business issues and problems. This

is competency area where I found the greatest evidence of success. Every participant in

the class reflected about the importance of the interactions/connections that they had with

each other, me, and the community that enabled the success of their VITA mission in

weekly journals and discussions throughout the semester, and in their questionnaires and

focus group interviews at the end. This is the area where most participants expressed their

surprise that a group of twenty eight students came together and unified to achieve a

common goal, the development of the VITA program. It was inspiring to hear students

refer to their class as unified with me and the community in reaching their common goal.

Tina referred to the class as a "unity candle at a wedding." She used this metaphor of the

two individual candles (man and woman in a marriage ceremony) to represent the class

and the community and the unity candle in the center that represents the blending of the

class and community into the VITA mission. "At the beginning we all had ideas of what

we would bring to the project. Ultimately, we blended and put aside individual ambitions

for the overall good of the program until we blended into the VITA Mission which serves

as the unity candle" (Tina).

Participant responses in their journals, questionnaires, and the focus groups

support Tina's metaphor. For example, Tom describes the most meaningful part of the

service-learning project in his questionnaire as "the constant interaction with classmates

and people in the community and how we must always be team players. This project

220

showed me that people cannot accomplish such complex endeavors without working together; many people working towards one goal can make a huge impact."

Another participant's reflections mirrored other participants in the beginning of the semester.

> No one really knew what we were getting ourselves into. I remember feeling pretty overwhelmed in the beginning of the project, like we had so much to do, and I didn't know where to start or get help. When we broke our class down into groups, I felt like everything was much more manageable because each group had a specific purpose and area that they were responsible for … when each group came together with everyone doing their specific parts, it was amazing what we could accomplish. I feel like I am much more confident with group work. (Celeste)

Participants also reflected about their diversity and stereotypes that they held toward others and how the group work changed their perceptions. "As much as we as a society try not to judge others it is almost inevitable not to judge people especially when you have a bad experience [in the past] with a particular stereotyped person." She went on to describe her pre-conceived ideas ("big head, full of himself, not very smart") about this type of person (an athlete) and how "Slowly but surely all of my pre-conceived ideas about some of my group members have faded away. It is unexpected experiences like this that without this project may not have happened" (Lisa).

Some participants initially balked at the idea of working in groups because of the difficulty of finding time to meet and the lack of real interaction, because everyone simply takes a part and goes off and does it alone. Wesley describes how the VITA

experience "greatly fostered [his] ability to work in groups. I shrugged off the old habits of doing that [going off and doing his part alone] and actually communicated with my group partners … the class has worked as a group more closely than any group that I have ever been a part of." Wesley also emphasized the great value of Blackboard Discussion Board in keeping everyone informed about what was happening in all of the groups.

Team work in this service-learning experience also fostered deeper listening. "I learned to listen to everyone's opinions and ideas. I used to not accept constructive criticism, but after working in this project, I want constructive criticism in everything I do, because I now understand it makes you better" (Bob). Strong connections through group work in this project were formed through communication. "Communication is key in a group project. If you are not willing to communicate with the members in your group, then the work will most likely not get completed or will get completed but only by one or a few group members. By communicating and dividing tasks amongst members in groups and setting up times to meet and compare and combine information seems to be the most effective approach to group work. Our group was very effective, had many good ideas, and got along very well" (Eve). Several other participants in the class found that their group experiences were very effective because of the open communications and treatment of each other as equals (Roy, Alice, Tina, Susan, Mark).

The surprise for me was that no one had anything negative to say about their group work. It was a positive experience for everyone. There were several participants in the mission who were surprised by the experience, because they normally would have

taken charge and been the dominant member of their groups in previous experiences.

Susan expressed this very clearly in her questionnaire.

> Working in groups was never something I was interested in before this project. I
> always did well in them – mainly because I have always liked taking a lead role
> and being the main input person. However, with a project this big I have
> definitely learned a few things about both delegation and cooperation. I have
> found that I am much more open to others opinions and listening to others ideas. I
> am able to speak more clearly and precisely among a group without the fear of
> criticism. I think of our class and how considerate and helpful everyone was to
> each other. It was an excellent group experience.

Finding inspiration through authentic engagement with others. The fourth

personal competency that is supported by strong evidence is leadership. It was interesting

to observe how this developed through the class experience. The AICPA identifies the

major skills needed in this competency as the ability to inspire and motivate individuals

and groups. The development of this competency was another big surprise for me as I

read initial journals and observed early class discussions. In the beginning, participants

who saw themselves as leaders in previous experiences were disturbed by the fact that I

did not assign any one person to an overall leadership position. Jerry reflected in his first

journal that "I feel like there needs to be some sort of overall leader to this project,

however, through expressed ideas from myself and a few others in the class, we don't

have the time or ability at this point to take on the 'leader' role." In the focus group

interview at the end of the semester, Jerry mentioned this and made the statement "…then

going further into the project I realized that we didn't [need an overall leader] that

however many groups we separated into worked together well. That was a surprise to me because almost everything I've ever done there is normally a leader and people underneath." The feeling of several participants (Tina, Roy, Jerry, Lisa, and Mark) was that the decentralized nature of this service-learning experience enabled people to emerge as leaders who might not otherwise have had the courage or opportunity to develop this ability. Lisa's questionnaire response reflects how leadership skills developed in the project/mission. "We all worked nicely together because we were all leaders at times and we took turns leading whenever necessary. I enjoyed motivating not only my group but the class with quotes, positive comments, creative ideas, and constructive criticism." Many participants found inspiration from their group members and their journal writing, particularly the quotations that were used. Many participants exhibited leadership as they motivated and inspired each other with stories about the economically disadvantaged people with whom they met or heard about from previous participants in VITA and from Tina, Roy, Robby, and Lisa when they attended interviews with the community group, CAN.

Four participants emerged as leaders (Mia, Alice, Tom, and Robby) despite being very quiet and shy in the beginning of the semester. It was interesting to read their journals and watch their confidence grow as they began sharing ideas in their journals and then in class and group discussions. These participants and others found the positive classroom environment and compassion from me and other class members, as well as the deep reflection about themselves and VITA in journals, as key elements in enabling them to open up and gain confidence. In the final analysis of the work completed in the VITA mission, these participants offered many great ideas and worked tirelessly to make it a

success through research, working with groups outside their original groups, and in volunteering to be four of the five presenters at the community informational meeting at the end of the semester. When Alice and Mia shared in their journals, questionnaires, and focus group interviews how I inspired them to work as hard as they did, I felt very emotional, because they had become an inspiration to me and to others in the class as well. Tina (the true overall leader) wrote about these team members in her journals and how she had learned to step back and listen more intently to empower others like Alice, Mia and Tom to emerge as leaders. It was particularly inspiring to read Mia's questionnaire reflection about her skill development "I feel I have developed more as a leader and would be more confident about starting a project from the ground up and getting others to join me." Alice reflected in her questionnaire about the skills she has acquired in voicing opinions, becoming more organized, not procrastinating, becoming more confident and comfortable with herself which she refers to as "a huge accomplishment," and developing courage from writing about her insecurities in her weekly journals and reading my responses. In the end, most of the participants in the study inspired each other and saw the importance of motivating others as key to their success in this mission and in their future careers.

Building greater confidence in communication skills. The fifth competency in the personal skill category is communication. The ability to communicate orally and in writing to provide meaningful information to others was a key to the VITA mission success. Every participant in this study shared the belief that their ability to communicate in writing and speaking was enhanced by the experience. Many credited the writing in journals as the impetus to their ability to communicate better. By opening up in journals

about their feelings, ideas, beliefs, and attitudes, many participants experienced greater confidence in their selves and courage in expressing their ideas in the larger group and classroom discussions. Henry, Tina, Roy, Mark, and Alice reflected in journals about how the journal writing helped them to organize their thoughts and ideas and write and speak more clearly as a result. Henry shared his belief that "reflection is a big part in the key to success. … you really collect yourselves and give your whole opinion expressed in every way and show what you truly think."

Several participants expressed the belief that the confidence they gained in communicating in this class carried over to other classes as well (i.e. Mia, Alice, Tom, Robby, Mark, Wesley). For example, "In writing these journals my writing skills have increased because I have thought more deeply about topics and taken greater measures to find topics to talk about and fully get my point across to the professor [in other classes] in which I am writing a paper for." Mia referred to the journals as an important tool in improving writing skills and the informational meeting in which she verbally presented information about VITA to community members as important to her verbal communication. She goes on to credit this public speaking experience as the impetus to give her the courage to take the required college speech class that she has avoided until now. Tina gained confidence in speaking through the research that she did to become knowledgeable about VITA, by speaking with other accounting professors and students about volunteering to certify for VITA in the spring, and from conducting interviews with socio-economically disadvantaged community members at CAN. Tina also reflected on the importance of demonstrating gratitude toward volunteers in writing and speaking in addition to the pertinent facts about VITA.

Tom remarked in his questionnaire about his writing skill development, "I write with more emotion … the journals helped me critique myself and better understand my group members." Both Tom and Mia expressed the confidence gained from their research and communicating it via telephone with churches and other community organizations as well as in person. Several students (Lisa, George, Jerry, Mark, Wesley, Roy) saw the journals as a great tool to chronicle their thoughts and ideas throughout the semester and reflect back on them to stay focused on an issue and make progress in making better decisions or gaining deeper focus on issues. " It [journal writing] helped me to expand on my thoughts, reflect upon my experience and develop my writing style further … [your] positive comments and feedback helped me to open up further and continue with my deeply reflective writing. Thank you" (Lisa). Several participants found my feedback questions and positive comments helpful in reflecting more deeply. They developed a trust in me and courage in the process. This courage spilled over into their willingness to contribute ideas in the larger class and in groups. Alice reflected on the benefits of journal writing and the connection she formed with me that carried over into deeper connections with classmates "I made a ton of friends in this class which is something that doesn't happen often and really I have found someone that I can look up to who I know will help guide me through my problems and that is something I can't learn in any class room." The connections occurred for many participants as they wrote in the journals and I wrote back to them, because "when somebody else reads it [the journal], you start to build a relationship with that person because they start to know more about you … when they read your thoughts and how you feel they look at you in a completely different light … a way to open up and feel comfortable" (Alice).

From my perspective, I witnessed evidence of communication skill development, not only in journals but in the business letters and applications that participants wrote to the school district and in marketing and financial literacy materials that demonstrated participant understanding of their target audience and the need to write with clarity and highlight key points using appropriate language and designs. As I listened to participant discussions in class and groups and in their presentations to the community and business classes, I was amazed at how the majority of participants had grown from a fragmented and disorganized group of individuals, many who were too shy to speak, into a unified group that achieved the VITA mission "working for the community to give back to the community." They dressed professionally and spoke with passion, confidence and clarity about their work. They learned to listen more intently and that facilitated their thinking, speaking, and writing more deeply in an open and nurturing environment. A quote from the focus group interviews sums this up "As a class we began to think of you as a friend and as a peer … You had the same goal that we did. You were part of the group. You did share your thoughts. You did not dictate. You were on the same level as the rest of us which made us more comfortable with the class in what we said and what we did and how we worked" (Roy).

Taking pride in project management. The final competency under the personal category is project management and is evident throughout the VITA mission. It includes managing project assets including human, financial, property, and technical resources. All of these aspects of project management were strongly evident in this service-learning project. Management of financial resources was minimal, because this was a community service project and the class had no money to work with. This required them to look for

creative ways to reach out to community businesses for donations of printing of

marketing materials, the use of a building with internet, computers, printers, and a copier

for the VITA service, and any other resources that would have had a financial cost. Fund

raising was considered but time constraints of the fifteen week semester made it

impossible, so participants chose to search for a free site with resources.

This project clearly mirrored what the AICPA refers to as a multi-stepped and

multi-dimensional project. From the decision to break down into groups based on

functionality (site research, staffing, marketing, website, financial literacy,

communications) to the completion of the VITA mission, participants learned about the

VITA program itself, diversity issues in the target population of low-to-moderate income

people, the process of selecting an appropriate site location, the marketing process from

design to distribution, the design and creation of training materials for and

implementation of financial literacy classes, the design and programming of a website,

and the recruitment process for volunteer tax preparers. In addition, and more importantly

they learned how to affectively interact with others to solve problems in a team

environment of diverse students and community members that ultimately made deep

connections that brought success to the mission and unity to the class.

This was a very large project that participants saw as mirroring the real world.

Roy's statement in the focus group interviews is evidence of this real world aspect. "It

had to do with business because we did a lot of the marketing, a lot of management, and a

lot of organization. It was just a very large community service project that was

completely run, initiated and developed by our class members." As participants shared

their thoughts and feelings about the VITA mission in the focus group interviews they

remarked about the fact that they are proof that a huge project like this one could be completed in a short time period of a fifteen week semester with only two seventy-five minute classes each week and busy schedules with four or five additional courses to complete work in. "It demanded a whole lot of commitment from everyone and amongst everybody's busy schedules, it is doable and I think we proved that" (Tina). This sentiment was repeated by the eight people in the focus group. Tina followed up with the following statement, "I can tell you that I have been in the business world and I have seen the project groups and I have seen the bickering that goes on in the project groups and we did not have that here at all and that completely astonished me."

Question Three: Holistic Approaches to Learning

The development of passion requires more than just the mind. Passion was defined by students in the beginning of this chapter by deep feelings that come from putting heart and soul into something that you love to do, generating excitement, motivating deeper commitment to our belief in something, and requiring an open heart and mind.

Making Deeper Connections Through Feedback

As I reflected about passion and the AICPA Vision project at the beginning of this study, I wanted to create an open atmosphere in the classroom and encourage participants to reflect about the effect of feelings (the affective domain) and beliefs/imagination (the spiritual domain) in their learning. I initially thought that this study incorporated holistic approaches to learning primarily through the journal writing using quotations and questions to evoke participant affective and spiritual dimensions of learning. However, several students who emerged as leaders identified another factor in the focus group

interviews at the end of the semester. Tina, Alice, Lisa, Bob, Henry, and Roy identified

the factor that enabled them to unify and succeed in their common goal was my creation

of a nurturing environment in which I reflected confidence and trust in them. There are

several factors that were the keys to the creation of this environment. First, stress was

reduced by not grading the journals, questionnaires or the VITA project. I also was a

facilitator rather than a lecturer. I gave students tremendous freedom to develop the VITA

project with only the one page outline handed out the first day of class as an outline. I

never criticized participants in their journals or in the class or group discussions. I asked

questions to encourage deeper reflection and always found something positive to say in

my responses back each week in participant journals. I emphasized that I was not

abandoning them in their project development. They could communicate with me

anytime day or night. I gave the participants my home, cell and office phone numbers and

offered to attend their small group meetings if invited. I was invited to five or six

meetings early in the semester. As time progressed and participants became confident in

themselves and their work, they did not need my input. This reflects their increasing self-

efficacy.

I placed a trust in participants to achieve their mission. I was always careful to

stay open and listen in the classroom environment to observe who was leading and who

was participating and sharing positive thoughts and feelings about the work of each

participant with them in journals and in person in my office, particularly with those who

appeared shy and fearful in the group environment. I shared a story in Chapter four about

a participant who I invited to lunch and the amazing change in her behavior (increased

participation in sharing ideas in both the large and small groups) and expression of

positive feelings in her journals after that lunch. The environment that we created was identified by participants in their focus group interviews as the most important factor in their ability to work together with such passion, openness, and so effectively. Alice, Tina, Roy, Lisa, Bob, Henry, and Eve all reflected about the trust that I placed in them and the care that I showed for each of them. Tina's comment was echoed by the others "you placed a trust in us to accomplish something. People can do anything if they feel a trust and you don't let your parents down and for all intents and purposes you are our parent for this class and you put your trust in us and a confidence and we didn't want to let you down." This environment of trust and care that I created came from my willingness to open my heart and soul to these participants and giving them the freedom to develop the VITA project independently. The positive feelings and beliefs that came from my heart and soul, not my mind, are what enabled the openness. This openness enabled participants to overcome fears and relax with greater confidence in themselves and each other. Communicating better and interacting more affectively with each other in their group and classroom sessions led to greater sharing of ideas by everyone, and particularly participants who normally did not share.

The journal writing was also viewed as a key element in the development of the strong bond that participants felt with me and each other. This is evident in the following quotes.

You are probably the only professor that I've come to hang out in her office and I feel comfortable there and I reflect back to that because I write things in my journal that I don't share with people, so I feel comfortable. (Tina)

You could come off as one person to somebody, but then when they read your

thoughts and how you feel they could look at you in a completely different light.

(Alice)

Several reflected on the benefit of my responses back to them in their journals in creating

deeper connections. Lisa felt that my responses reflected that "You really listened to what

we had to say and not just read what we had written in our journal." Alice expressed "to

know that you are not being judged in your responses back is great. You feel like you

want to open up more. I've put stuff in my journal that I don't tell anybody and I was

shocked. I feel comfortable and I like that because I have a new friend." These statements

reflect the deep connection that the participants felt with me and that I felt with them as

well. This connection enabled deeper connections with each other. Several participants

identified a sense of surprise at how different this connection with classmates was

compared to other classroom experiences in college. This was particularly powerful in

the following reflections from the focus group interviews:

I think how we interacted with each other, that was an added bonus to my learning

experience. I was actually able to socialize with people outside of class doing

schoolwork in a social way. It was awesome! And studying with people you

know. I've been in classes before and never talked to anyone in the classroom.

(Lisa)

I am really surprised how everyone came together. That is the one thing that

shocked me the most … I can tell you every single person in this class. But, I

cannot tell you that about any other class. (Alice)

I thought that [the groups] would be an obstacle like dealing with all kinds of

different people in class, but it really wasn't whatsoever. Everyone worked

together. (Henry)

Every participant in the study gave positive reflections in their final

questionnaires about the deep connections and accomplishments of their small groups

and the class as a whole. Although, a few did reflect about their personal criticism of not

being as actively involved in the project as they felt they should have been (i.e. Isaac

because of medical issues and Doug because he did not completely overcome his own

insecurities and share more with the group). As I reflect back to the beginning of the

study, I knew that participants had to work together positively to achieve success in this

very large service-learning experience and that this was usually a problem in other small

group work that I have involved classes in (i.e., cases and company research). There were

always complaints about group members not working or attending meetings and of one or

two members dominating the group and doing much of the work themselves. I did not

want this to be the case in this service-learning project, because it required tremendous

effort from everyone if the VITA program was to succeed in our community. I

recognized the importance of the affective and spiritual dimensions of learning in

creating an environment where people felt confident, valued and able to listen to each

other. In addition to creating an environment where I nurtured participant learning, I

wanted participants to discover the value of holistic approaches to learning. The way that

I chose to do this was through the questions and quotations in the journals and

storytelling in class by me and others that evoked the affective and spiritual dimensions.

The Significance of Attending to the Affective

I began to invoke the affective and spiritual dimension as I encouraged participants to reflect about their feelings and their beliefs in the second journal with the questions retrieved online on August 5, 2007 at http://www.studentsinservicetoamerica.org/tools_resources/docs/nwtoolkit.pdf:

> Dedicating ourselves to service rather than selfishness or our own comfort can be scary. We risk honestly getting to know others who are different, and come face to face, day after day, with pain, abuse, hatred, and violence. What are two fears or inner worries you have, that somehow keep you from being the person of service you hope to become? What is something in your life that brings you courage, that gives you hope? (p. 7).

A key theme in the AICPA Vision Project (AICPA, 2000, p. 22) is overcoming a deep seated resistance to change through open and honest communication about feelings and perceptions. Before openness can exist in an environment, an understanding of our fears and anxieties needs to be addressed and courage to move beyond them must be found. Without courage it is difficult to change. Therefore, it was important to me to encourage participants to begin reflecting about these feelings and beliefs.

What I observed in many of the journals related to these questions was an overriding theme that participants were afraid of dealing with people that were different from themselves. Some students also felt a fear of failure and of becoming too emotional or attached to those who were perceived as different from them in socio-economically marginalized groups. In the same journal these same participants reflected beyond their fears to what gave them strength (religion, family, stories that provided evidence of the

spiritual realm in finding strength) and finally to overcoming their fears to be able to fully

engage in service to the community. This is apparent in the following examples.

> Two fears are that I would not know what to say to these people [community
>
> members] because I can't relate to them and getting too involved in what I am
>
> doing." She then reflected further identifying her family as her source of strength
>
> and then made the statement "Now that I think about it, these are very selfish
>
> fears. The people who are actually living with pain, violence, and abuse need
>
> someone to talk to more than anything … We also do community service for
>
> ourselves. We do it because of the great feelings it gives us. It gives us a sense of
>
> accomplishment, and sometimes even helps us to learn something about
>
> ourselves. (Mia)
>
> Making a difference in their life would be one of the most fulfilling rewards I
>
> could accomplish in my lifetime, but getting over the fear of accepting what those
>
> people had to go through and actually putting myself in their shoes and realizing
>
> what they went through is the hardest part of being involved in this service
>
> project. I want to make a difference in people's lives, and I know that before I
>
> can do that, I have to relate, and put myself in the shoes of the people that I'm
>
> helping. I am also worried about how the people respond to me helping them.
>
> My worry is that the people will not attempt to receive help from me. I don't like
>
> admitting that I need help, I like figuring things out on my own and I tend to hold
>
> a lot of my emotions in when people try to help me, I'm afraid that those people
>
> will not respond to the help that I want to give them. In my life, day to day and
>
> month to month I set goals for myself to reach, and strive as best I can to fulfill

those goals and accomplishments. I feel that setting goals and pursuing them is

the best way to reach a positive outcome in life. (Carol)

I responded to Carol in this journal with feedback questions.

The need to put ourselves in the shoes of those we work with or help in the

community is an important observation that you have discovered. What value, if

any, do you see in talking or listening to people who may be different from you?

How do you put yourself in another person's shoes and how does that help you in

understanding them and solving problems? Is this something that will benefit you

in your work in the business world after you graduate or jobs you hold now?

Her response back to me provides evidence of deeper understanding that

incorporated the affective and spiritual domains.

Trying to put ourselves in the shoes of those that need our help, is the first step in

trying to connect with others; as a class by opening our hearts, minds, and souls

we have to make the attempt and connect with others through sitting in the

meetings, talking to the churches, and programs that help these people every day.

Helping others, and seeing it in their faces and their actions reassures me of the

good I have done and brought to people's lives. Helping others and seeing them

succeed from my help is rewarding enough for me. Just making a small

difference in people's lives can impact a society as a whole and that is what I

would like to achieve from this community service project. The tool for me to

open up to these people is the overall feeling of self help I will be providing for

these low income families. I tend to shut down when people may not want my

help, which I know can benefit them. It frustrates me that some people will not

come forward for the help that they deserve. By talking to more and more people

the word can spread faster and many people will be willing to come forward if

they know that others are stepping forward and are willing to receive our help. I

think that after graduation and my schooling here at the university is over, I can

take with me from this class a more positive outlook on life, and be thankful for

the accomplishments that I have overcome, and my willingness of helping others,

which in turn can benefit my communication skills in my career. (Carol)

The purpose of these questions was to get everyone focused on behaviors,

feelings, beliefs and actions that will enable openness with each other and with

community members. I used both the initial quotations or questions and my feedback

questions to participants to encourage the focus and then to encourage deeper reflection

about their concerns/issues to resolve them or find more positive ways to deal with them.

The journals created a way for participants to gain greater awareness of the affective and

spiritual domains in enabling deeper learning about themselves, each other, and the

service-learning project.

Understanding Connectedness as Caring

A second series of questions that I used in the journals was "We can only serve

that which we are profoundly connected to" (Sam Daley-Harris, Director of Results

retrieved online on August 15, 2007 at

http://www.uvm.edu/~dewey/reflection_manual/quotes.html). Leadership training

classes that I have attended in the past stress the importance of connection with others by

opening our hearts, minds, and souls. How do you do that? What are the feelings or

behaviors that you or those who give you courage have that reflect yours or their

openness? What are the tools, symbols, or thoughts that enable you to be open? What feelings or behaviors cause you to shut down? How could understanding the situations in which you are open or closed and your reactions to them enable you to change and embrace greater connection: Could this be meaningful to the decision making process in your groups or work environment after graduation? The questions were used to facilitate participant focus on the idea of being "open" by understanding the behaviors, feelings and situations in which they allow negative feelings such as fear and anxiety to shut them down. From my classroom experiences with group work, the groups that were most effective in solving problems and completing tasks together reflected positive feelings and behaviors (i.e. compassion, empathy) that they perceived as enabling deeper listening and communicating and ultimately the connections with each other that enabled better problem solving.

Key themes in responses were connection through placing self in others shoes and finding common ground through listening to others in a caring and trusting way. Making connections requires patience and respect. Examples include:

The more you listen to how others feel and hear their life experiences, you start to feel more comfortable and you're more willing to open up your heart to people and talk to them…I can block out the negativity that I keep thinking about myself and realize that not everyone is going to agree with my opinions in life…it's just that they have a different view on things, which the world would be very boring if everyone thought alike. I don't think this project is only about helping the community but helping ourselves as well. It's about learning who you are as a

person by sharing things with people you never thought you would share with.

(Alice)

I think sometimes, I get so wrapped up in my own ideas that I forget to listen to

others and this is a key in this program. As a leader, I believe it is important to

lead by example, but one must know when to step back and empower others to

accomplish tasks at hand. (Tina)

In the beginning, Tina felt some uncertainty and anxiety about the size of the

project, but very quickly began to put her heart and soul into it. She got involved with

CAN helping to serve the needs of socio-economically disadvantaged people in our

community to learn more about the target clients for VITA. In doing this and the project

work, she was stretched thin. Approximately five weeks into the project she made a

statement in her journal that shows the depth of her reflection from both the affective and

the spiritual domains.

> The past week I spent time attempting to look at our project from the outside in as
>
> well as from an active participant in its development. I have purposely tried not
>
> to voice some of my ideas and give others in the group opportunity to express
>
> themselves and their thoughts. I think sometimes, I get so wrapped up in my own
>
> ideas I forget to listen to others and this is a key in this program…listening. I
>
> sympathize with our target group and want to help them in every way possible,
>
> but find myself feeling like I need to take a few steps back. Why, I don't know
>
> and I will need to further evaluate this feeling to determine its root. (Tina)

In an effort to encourage her, I replied, "You interact in a very nonjudgmental

way and lead through your beautiful example of compassion, respect, and nurturing of

others in our class. Please do whatever you need to right now as you 'take a few steps

back.' The initiative and work that you are doing with low-income people is emotionally

draining." Tina then replied in her next journal:

> I spent this week doing some soul searching, attempting to isolate the areas within
>
> my being that are a source of resistance in making a deeper commitment to help
>
> others. As I said in my journal from last week, I felt that there was some
>
> hesitation from within relating to volunteer work and I wanted to try to ascertain
>
> where this feeling was being generated from. The time I spent at the CAC/CAN
>
> office this past weekend helped me to put the concerns I had into perspective and
>
> I was encouraged by the eagerness of the CAN volunteers to support the VITA
>
> program.

Finding Multiple Ways of Motivating Self and Others

There were so many examples provided in the previous section under the AICPA

core competencies besides those above of deeper reflection and "soul" searching that

enabled participants to develop these competencies, particularly interaction, leadership,

and communication.

Journaling. Participants also found the journal writing about the questions and

quotations very helpful in identifying ways to motivate themselves and others. I posted

quotations on Blackboard and to my surprise, Alice, Mia, Lisa, Robby, Sarah, Tina, Tom,

and Jerry began referring to some of these in their journals and questionnaires and

offering some quotations from the Bible and other sources as well. Lisa posted quotations

that were meaningful to her on Blackboard for all participants to read and reflect on. Jerry

felt so inspired by one of these quotations that he added it to the fact sheet about VITA

that was given to the high school principal to inform him about our mission and inspire him to provide the site location. "The service we render to others is really the rent we pay for our room on this earth. It is obvious that man is himself a traveler; that the purpose of the world is not 'to have and to hold' but 'to give and to serve'. There can be no other meaning" (Sir Wilfred T. Greenfield).

Acknowledging students' spiritual or religious connection. In addition, a few participants (Sarah, Tony, and Isaac) discussed the importance of their religious faith in their ability to work so affectively to accomplish the VITA mission. I never discussed religion or used religious quotations in the journals or questionnaires, however, these participants had developed such a deep level of reflection and trust in me that they felt comfortable sharing these very personal spiritual experiences with me. One example is from Sarah's journal.

> My Muslim faith has truly and deeply given me a commitment to helping those in need. The Five Pillars of Islam are the foundation of Muslim life. It is expected that one fulfill and honor these 5 duties incumbent on every Muslim. My Muslim religion has affected my commitment and compassion in our VITA mission and played an important factor in my moral character and leadership skills. (Sarah)

Sarah explained that giving money ("Zakah") to the poor is a personal responsibility in her faith that along with the Ramadan fasting period in which she fasts for thirty days enabled her to understand and connect with socially and economically disadvantaged people as she felt hunger and abstained from negative feelings and expressions (i.e. anger, greed, and envy). She and many others (examples in the previous sections of this chapter) felt that the development of confidence in themselves and each

other enabled deeper listening which led to a greater depth of ideas in their VITA

mission. They perceived that the ability to listen was vital in helping others to express

themselves and in creating the deep connections they felt with each other and the VITA

target audience.

In an effort to understand participant feelings, beliefs, and ideas about their group

work and the class as a whole through holistic approaches, I asked participants in

the final questionnaire to describe a metaphor or symbol that reflected their

feelings about their groups and class. Most participants referred to the metaphor

of unity by using symbols (i.e. unity candle at a wedding, recycling symbol,

circle, and cross) and metaphors in quotations (i.e. "we can only serve that which

we are profoundly connected to" by Sam Daley-Haris and "if we are together

nothing is impossible, if we are divided all will fail" by Winston Churchill).

These symbols and metaphors were perceived by participants as reflecting the

importance of building relationships built on trust and faith in each other by

sharing ideas and making compromises that resulted in achievement of their

goals/mission. The recycling symbol (Eve) was particularly insightful as she

discussed the idea of recycling their group work for the common good that would

lead to continuing work for the community and by the community for others in

need. This reflects Eve's deeper thinking of the long term effects and importance

of the work in this class. A few participants (Roy, Celeste, and Peter) referred to

the metaphor of a sports team with each person having individual tasks and the

importance of coming together through hard work to achieve the success of the

team. Denny referred to the Lions Club and its symbol of the lion that represented

the courage of the class in reaching out to the community and the pride in

accomplishing their mission. Susan referred to a picture of a group of students

holding finance/accounting text books that reflected their willingness to help, not

having all the answers, and knowing where to find the answers. This reflected her

deeper understanding that both the group work in sharing ideas and the course

material in the text book were vital to their success. One participant referred to a

long-term relationship as the metaphor for his group:

As my relationship grew with my group members I found myself willing to do

much more than I normally have done in projects where groups were constructed

and a final goal was to be completed. I felt like the class was almost governing

itself when normally it takes the professor to keep our sights focused on what they

should be focused on. (Ned)

Making use of film. Another way that I evoked participant imaginations and hearts

was by showing the brief Academy-Award nominated art film *More* (Mark Osborne,

Writer & Director, 1998). I asked participants to reflect about it in their journals and

several also referred to it in their metaphors of their work with each other and the

community. I chose this film because it uses symbols, colors, facial expressions, scenery,

and props to provide its meaning. It offered the opportunity for participants to make their

own meaning from it. It was described by several participants as inspirational and

meaningful to their work with the VITA mission. The movie evoked both emotion and

imagination in everyone. They described meaning in the passion and joy in the bright

colors to the feelings of despair in the colorless sections. Many found the message to be

relevant to their future roles as business leaders and community leaders and staying true

to yourself by not letting greed, money, and power become more important than doing something good for yourself and others. Eve provides an example of this in her journal and final questionnaire.

> *More* reflects my feelings about community service … if your heart and soul are not into doing something, then in the end you will not be truly happy. You may have the desire to become better and help those around you, but it will only mean something if you are doing it for the right reason.

Eve reflected further referring to a quote from Oprah Winfrey to express her perception of the right reason "Unless you choose to do great things with it, it makes no difference how much you are rewarded, or how much power you have." Eve made meaning from this by recognizing that "you can have all the money and power in the world and still feel something is missing; your will, soul, and morals." Her reflections are evidence of deeper thinking, morality, and meaning making through reflection that evokes affective and spiritual dimensions of learning.

Greater sensitivity to diversity. The affective and spiritual (for example, invoking emotions and imagination in the symbolism in quotations) approaches used in this study also provide evidence of inclusive education where greater sensitivity to multi-cultural and socio-economic people exists. The AICPA in its Vision Project and Core Competencies expresses a need for accountants to be able to understand and function effectively in a global business world of diverse people around the world. This study group had some age, ethnicity, gender, and cultural diversity. The greatest diversity came from the work that participants engaged in the community. This service-learning experience provided evidence o f greater multi-cultural sensitivity related to low socio-

economic people. This is evidenced in the final questionnaires and in my discussions with

participants inside and outside the classroom. Tina and Roy provide strong evidence of

this sensitivity as two of the most active participants who worked with our target low

socio-economic community members in the CAN organization to gain a greater

understanding of them. Both of these participants made reflections in class discussions

and in my office as well as the focus group and the final questionnaire that reflects their

understanding and sensitivity. Both of them indicated their empathy for and frustration

with some of the low socio-economic people that they encountered in their work with

CAN. Roy expressed some frustration with people he perceived as coming to CAN only

for a free handout and not willing to work harder to improve their situations. Tina

expressed frustration with those who come just for a handout and empathy for those who

are trying to work and support a family. She showed a deeper understanding in her

response regarding our government's role in creating dependency:

> As a teenage parent, not having any money … you go for help and the agencies
>
> tell you that you make too much money so quit your job and we'll take care of
>
> you. It [our government] has come around to say okay we will take care of you
>
> and they [some low socio-economic people] have become so accustomed to that
>
> that they want [the handouts] and are owed that. The mind set if you are going to
>
> turn these people's lives around is by some means to find a way to empower them
>
> to help themselves and get away from the government. That is the challenge,
>
> because it is not easy. You have to dig down and you might have to work a couple
>
> of different jobs and you might have to sacrifice, but they don't want to sacrifice

because they've been given all along [by the government] and that cycle is near

impossible to break out of. It's like a habit … that is my frustration. (Tina)

Lisa, another active participant who was involved with CAN reflected her ability

to have greater understanding of and empathy for the low socio-economic people in our

community.

To be able to sit down and leave all judgment, fear, and disrespect at the

door is wonderful. I think that without volunteering I would not be able,

because of the stereotypes of society, to socialize with some of the people

I have; the community service work has allowed me to do so. Volunteering

and getting involved in your community opens a person to a whole new

world. (Lisa)

I asked participants in their final questionnaires to respond to questions about how

their involvement in community service affected their understanding of multi-cultural and

socio-economic diversity and to indicate what metaphors or symbols reflect their feelings

about community service. All offered positive statements about how the stories offered

by others (me, Tina, and Roy) and their own involvement meeting with churches,

networking with other community agencies, and creating and distributing flyers and

brochures enabled greater understanding of the low socio-economic group and the

diversity of cultures and races within this group. Several participants made remarks

similar to this one: "It [VITA] showed me that it isn't just ethnic minorities in struggle.

Every race has its own people struggling and in need" (Mark). Participants also referred

to Tina's stories about the struggles of people she worked with at CAN. These stories

enabled participants to understand and empathize with them and to find greater

motivation for their VITA mission. The stories and work with community members enabled participants (according to reflections in journals, focus groups, and questionnaires) to put themselves in the "shoes" of their target population. For example, participants in the Financial Literacy group (i.e. Roy, Toby, Evan, and Tony) expressed the strong drive/passion to help low socio-economic people by creating materials that could assist them in learning how to manage/budget their money and find jobs through a listing of sites that they found on the internet. The vast majority of participants shared their increased passion to achieve their mission and help their target market through education about VITA and financial literacy training as they gained greater knowledge through their own personal experiences and the stories of others.

Summary

The use of holistic approaches and service-learning in this study using quotations and questions that evoke the heart (feelings) and soul (imagination and the symbols), stories of socio-economically disadvantaged people, and the film *More* (Osborne, 1998) enabled the development of deeper reflection and positive feelings of love, respect, and trust that deepened connections with others inside and outside the classroom. I believe that this study provides evidence of how the holistic approaches and the service-learning VITA experience were developed and implemented. The study also documents the benefits to participant skill development and great passion for their work. Participants developed the AICPA core competencies in the three categories: broad business, functional, and personal as they worked individually and in groups to establish goals and objectives and complete their VITA mission. Data across all sources (journals, my observations, questionnaires, community member observations, and focus group

interviews) consistently provides evidence of the creation of a huge community service

project through tremendous self efficacy, interpersonal skills, communication skills,

critical thinking and problem solving, and a high level of passion and energy that

sustained participants through a fifteen week intense service-learning experience. There

is also quantitative evidence of greater understanding of managerial accounting concepts

and issues from comparisons of examination grades between the two non-service learning

managerial accounting classes and this one that had significantly higher grades. It was not

the purpose of the study to provide the quantitative evidence, only qualitative. This is an

added factor that confirms the success of the study in integrating service-learning through

holistic approaches into managerial accounting to enhance learning.

It is evident that this type of pedagogy evoked students' emotions and

imaginations throughout the semester and well beyond. Due to their out-of-classroom

experiences, students developed a great passion to want to use their accounting skills to

help others. Students were compassionate, patient and humbled by what they

experienced. Many saw that they had the opportunity to actually make a difference in

people's lives and the world – which is what made students want to come to class, learn

about accounting and take what they learned into the "real" world. From my viewpoint, I

don't think I have ever seen students as dedicated to a class as this one was.

When things weren't going as expected or as planned, students relied heavily

upon family, friends and even their own religion to give them strength. The type of

service-learning pedagogy that was used with this class shows experiences that enhanced

skills in critical thinking, interpersonal relationships and understanding the complexities

of working in the "real" world among students. Several demonstrated skills of critical

analysis, decision making, problem solving and questioning in their entries.

Chapter 6

Discussion, Implications, Recommendations, and Conclusion

In this final chapter I discuss how the data interpretations presented in Chapter 5 are related to the theoretical framework of the study and the literature in which it is embedded. The remainder of the chapter provides implications and recommendations for theory, research, and practice followed by conclusions regarding the major insights from the research conducted. The results are discussed for each research question. The questions that provide the framework for the study and results are as follows.

1. How did an educational practice that incorporated service-learning promote the changes that the accounting profession suggest and create an atmosphere in classes that enabled students to find passion and relevance in studying accounting?

2. How did the development and implementation of a service-learning experience in the classroom enhance student understanding and application of the concepts and information that they read about and develop the complex skills of the AICPA Core Competencies?

3. How did holistic approaches to experiential learning facilitate greater passion and excitement in the work that we did and the depth of learning required by the higher level skills of the AICPA core competencies?

Discussion

According to major accounting organizations (AAA, AICPA, & AECC), there is a need for change in accounting education that has focused on content driven by numbers in a sequential and technical approach that does not promote decision making needed in an increasingly complex and ambiguous global society. These organizations and a major study by Albrecht and Sack (2000) suggest that accounting education needs to promote educational experiences for students that will provide a real-world context in which students can develop higher level skills (other than memorization and answering assessment questions with only one correct answer) in critical thinking, communication, and interpersonal skills. This skill development is suggested by the professional organizations above and the major accounting firms who participated in Albrecht and Sack's study as essential to understanding and working in a rapidly changing and multiple socio cultural and economic global business environment.

The results presented here are supported by the literature in accounting and education. Participants learned AICPA core competencies in a service-learning experience that incorporated holistic approaches to experiential learning. The holistic approaches that incorporated spirituality, feelings, multiple intelligences, and inclusive education in addition to the cognitive aspects of learning enabled participants to open their hearts, souls, and minds. They developed passion and unified as a class to provide a valuable service to their community, to find relevance and passion in accounting, to learn needed skills in the accounting profession, and to value diversity.

The triangulation of data from observations (participants, community members, and me), journals (participants and me), questionnaires, and focus group interviews

consistently reflected the positive attributes of this service-learning experience. Because I was a member of the study group, I was able to ask questions of participants to clarify their intent and meaning in their journals and discussions. The service-learning experience was one that enabled participants to take charge of their own learning by doing something for themselves and the community. During the early stages of the study, participants shared fears and concerns about themselves (self-confidence and fears of failure in mission or rejection by community members) and not having an overall leader. In the end, they demonstrated surprise at the success of their work without an overall leader, the active participation of their peers, and unity of their group. The surprises for me were the absence of negative feelings after the first few weeks as participants gained self-confidence and shared stories about their community work, and the strong connections that class members made with each other and with me. Participants also developed greater tolerance for diversity and reflected in their questionnaires and focus groups about the enhanced problem solving from listening to and integration of the multiple perspectives of classmates and community members.

It appeared to me that a few (four or five) of the twenty-eight participants were not actively involved, because they rarely shared their ideas in class and provided less detailed journal entries, despite my feedback questions. However, in discussions with participants who worked with them in smaller groups, they did actively participate in their smaller groups and in the distribution of marketing materials. In conversations with the participants that I perceived as less active, they expressed to me that they preferred working behind the scenes. This study provided the real-world context with a service-

learning experience in a managerial accounting class. My discussion begins with the literature related to passion and discipline relevance in service-learning experiences.

Passion in Accounting and Service-Learning

The accounting profession (AICPA Vision Project, 2006) suggests that passion is essential in the work that accountants do to be successful in the rapidly changing global business community. Although the Vision Project does not define passion it is clear that it is viewed as evident in someone who cares deeply about their work. In his extensive research in the service-learning field, Shumer (2006, p. 9) describes passion as an objective of service-learning. He describes those who serve as having "a fire inside … [leading] to action … [creating] energy and movement … [and] engagement." This passion in engaging in community service was evident in this study as well. In Chapter 5 participants described passion and its importance in the achievement of their service-learning project goals, understanding of managerial accounting concepts and principles, and connections with each other and the community. Passion is evident in Boud and Miller's (1996) theoretical framework of experiential learning, one that they call "animation" (p. 7) to refer to the high energy level of engagement in working with experiences in educational practices. This study provides evidence of their theoretical view of experiential learning that energizes and inspires those who participate in experiential learning, both teacher and students. We inspired each other as we acted together in a service-learning experience where all of us were able to develop as "animators."

The work of adult educators describes the importance of educational practices that inspire passion as crucial to discovering deeper meaning in classroom learning and its applications in real life (hooks, 1994; Palmer, 1998; Tisdell, 2003). The passion and enhanced learning supports what hooks (1994) describes as the "passion of experience" and deeper learning enabled by a heightened ability to listen openly to diverse perspectives "to gather knowledge fully and inclusively" (p. 91). Many participants (i.e., Eve, Henry, Jerry, Mia, Roy, and Tina,) in this study reflected in journals, questionnaires, and focus group interviews about the development of deeper listening skills that enabled both stronger unity with one another and the community, and a greater sharing of ideas from all participants that facilitated both textbook understanding and VITA mission accomplishment.

Further evidence of passion was reflected in this study as participants developed the "mission" metaphor that they embraced early in their service work to symbolize their work as a calling or passion. The passion was evident in the energy and enthusiasm in this group of students who put their hearts and souls into this experience to make a positive difference in the lives of those who are socio-economically marginalized. The deep commitment to learning from and helping low socio-economic people in the community provided an overall goal that enabled participant connections to each other, community members, and managerial accounting knowledge. As an example of the deeper understanding of accounting knowledge, the meaning of "costs" categorized as fixed, variable, and mixed in their textbooks had expanded into deeper understanding of costs that cannot be measured but may be more important (for example, negative

feelings, and unethical or immoral behaviors and attitudes and the effects on ourselves and our world).

The deep connections that participants formed in their mission was facilitated though the service-learning experience and nurturing environment in their groups and classroom. The high energy and motivation reflected in passion is apparent in the service-learning literature (Eyler & Giles, 1999; Gujarthi & McQuade, 2002; Hoxmeier & Lenk, 2003). The process of working to solve problems with community members in a real-world context elicits this energy and deep feeling as well as a deeper understanding of course content.

Despite the fact that quantitative data was not anticipated from this study, examination grades and participant perceptions of their learning were enhanced by the service-learning experience. This group of participants/students achieved an average of ten points higher on their grade on each examination than the remaining two classes not involved in service-learning. Participants also expressed their perceptions that they had a clearer understanding of accounting concepts and the relevance of managerial accounting to business in the real world. Participants credited their close bonds in their small groups and in the classroom as a facilitating factor in asking questions of others and studying as a group. They did not work alone. This was viewed as a key to their success.

AICPA Core Competency Development Through Service-Learning

The accounting profession (AAA, AECC, AICPA), and accounting literature (Albrecht & Sack, 2000) refer to the AICPA Core Competency Framework (2000) as skills that accountants need to be successful in the future and suggest the use of

outside-the-classroom experiences such as service-learning. The literature in service-learning in business and to a lesser extent in accounting outlines many positive outcomes evident in the personal skills of the AICPA core competencies such as communication, interpersonal, and problem solving/decision making (Easterling & Rudell, 1997; Lamb et al, 1998; Rama et al, 2000; Hoxmeier & Lenk, 2003; Harrington & Schibik, 2004) and in social responsibility, and moral and ethical behaviors (Kenworthy, 1996; Godfrey, 1999; Procario-Foley & Bean, 2002; Sims, 2002). The lack of studies in service-learning in the accounting discipline was identified by Albrecht and Sack (2000) and Rama et al (2000) in their research. Despite the fact that some studies have emerged (Still & Clayton, 2004; Strupeck & Whitten, 2003; Tschopp, 2004), only one of these (Tschopp, 2004) relates outcomes in his service learning class to the three core competency areas of the AICPA.

My study expands on Tschopp's (2004) work by utilizing true service-learning that is embedded in a for-credit course and its objectives. Tschopp's group of seven students were not part of a course or given credit for the experience. The seven students were all accounting majors, whereas my study had only two accounting majors, but included twenty-eight students from diverse majors (finance, information systems, management, and marketing) in an introductory accounting class required of all business majors. The evidence of competency development in Tschopp's study (2004) was provided from the instructor's perspective alone. His study utilized a grading rubric (on a scale from 1-5) to relate how the competencies were addressed to its achievement level by the group of students. My study went beyond the grading process by the instructor to extensive analysis of data from observations, journals, questionnaires, and focus group

interviews to identify AICPA core competency development. My study provides

extensive descriptions of the process used in the classroom and the community to develop

the VITA program from both my perspective and participants perspectives, while

Tschopp (2004) provides some description of how the project was developed in each of

the competency areas, from his perspective alone. The student perspective is not

provided. My study is also more comprehensive in its coverage of AICPA core

competencies from its multi-disciplinary approach that incorporated evidence of holistic

approaches (affective, spiritual, multiple intelligences, and inclusive education) in

addition to the cognitive aspects of Tschopp's study.

The data interpretation and results from more than 500 pages of journals,

questionnaires, and focus group interviews in Chapter 5 provides in-depth evidence of the

AICPA core competencies in the three major categories of skills: broad business

perspective, functional, and personal using a service-learning experience. Clear and

detailed evidence of the broad business perspective and functional competencies have not

been reflected in other studies in service-learning. The high quality evidence that the

Sixth Annual International Service-Learning Research Conference in Portland, Oregon

(Romaley, Cohen, Giles, & Holland, 2006; Furco, Holland & Howard, 2006) suggested is

provided in this study. In Chapter 5, I document the impact of service-learning on

intellectual skills, as well as the processes and holistic approaches used to develop them

with clarity and depth.

In developing the AICPA core competencies, it was apparent that the service-

learning context was a key factor in the development of competencies. This development

occurred as participants reflected in journal writing about themselves; their ideas, values

and beliefs; and their relationships with each other and community members. The discoveries in this complex and multi-dimensional experience provide examples of "learning partnerships" (Magolda & King, 2004) where the foundation for complex cognitive learning development (critical thinking and problem solving in a rapidly changing global society) occurs through integration of three dimensions, the epistemological (cognitive), intrapersonal (sense of self), and relationship with others. Participants became more self-confident and formed deeper connections with others as they worked together in the classroom and community in a nurturing and open environment. As they reflected deeply in journals about their VITA mission and their own identities, values, and relationships they solved problems more effectively, communicated better, and deepened their understanding of business, accounting, and diversity issues. This growth in learning was perceived by participants and observed by me from their journals, discussions, and group work.

Holistic Approaches in Service-Learning and Development of AICPA Core Competencies

There is strong evidence in Chapter 5 of the positive effects on participant learning from both the service-learning experience and the infusion of holistic approaches. The holistic approaches included reflection in journals about feelings (the affective domain) and soul (the spiritual domain). Questions and quotations were used to infuse these elements into the journals. The specific questions and quotations used appear in Chapter 4. Additional holistic elements were provided by the classroom environment and the service-learning experience itself. The service-learning experience provided the hands-on real life experience that infused passion and relevance into learning accounting concepts and AICPA core competencies. Participants discovered the need to put

themselves in the "shoes" of the low socio-economic community members in order to develop an understanding of how to provide services that could help them. They discovered by listening to stories from interviews with socio-economically disadvantaged community members (CAN group, prior VITA volunteers, and other community organizations that assisted them) that they needed to have compassion and share honest feelings of care and respect when working with the community members to develop a trusting relationship with them.

Participants who initially felt fear in working with people who were different from them found confidence in speaking to and working with them and a desire to continue serving their communities beyond the end of this study. The results of this study provide evidence that supports the holistic literature in Chapter 2. Holistic approaches to experiential learning, including the affective and spiritual domains, multiple learning styles/intelligences, and inclusive education provided the theoretical framework for this study. There are many benefits found in the literature (Belenky & Stanton, 2000; Cranton, 2004; Daloz, 2000; hooks, 1994; Tisdell, 2003, Yorks & Kasl, 2002) that reflect the affective (emotions and feelings), and spiritual (soul, imagination, symbols) dimensions and the importance of these in forming deeper connections with others and appreciation of their differences, tolerance for ambiguity, greater self-confidence, deeper reflection, and inner strength and courage. This study provides evidence of Belenky and Stanton's (2000) "Constructive Knower" who integrates multiple perspectives, insights, feelings, and beliefs to develop and create new knowledge (p. 90). Participant learning grew as they experienced a situation (i.e. service-learning), listened deeply to the multiple perspectives of others and reflected deeply (integrating mind, soul, and heart) about all

aspects of the experience to fully understand them. Chapter 5 provides examples of

participants who overcame frustrations and anxiety that were preventing them from

developing a deeper understanding of themselves and others. This ultimately enabled the

open and supportive environment that led to unity in the class and with the community, as

well as, accomplishment of the VITA mission.

Journal writing about feelings and emotions and reflecting about how negative

feelings affect learning from and connecting with others enabled participants to work

through negative feelings for greater personal development. Participants reflected in their

final questionnaires and focus group interviews about the value of the journals in helping

them to gain strength and self-confidence, that enabled them to engage more deeply with

others both inside the classroom and outside in the community. The bonds they formed in

this class were perceived as one of the greatest benefits of the service-learning

experience. The literature in the affective and spiritual domains (Astin, 2002; Dalox,

2000; Palmer, 1998; Tisdell, 2003; Yorks & Kasl, 2002) supports these findings. Yorks

and Kasl (2002) found that students could "walk in each other's shoes" with greater

understanding of diversity through "empathic connection" (p. 185) that is "living within

the diversity of other points of view" (p. 186). This connection occurred as students

engaged in reflection and discourse that integrated their hearts and souls in drawing,

storytelling, and dance. My study did not incorporate dance, however, the storytelling by

participants, prior VITA volunteers, and community members were identified as inspiring

to participants in my study and an important factor in their understanding of and

connections to community members. The stories also inspired them to create brochure

and flyers with art work that was visually appealing and respectful of the diversity within

the community. Tisdell (2003) describes experiences in her classes of deeper connections formed by creating an environment that allows exploration of the affective and relational and spiritual (symbolic) through collaborative work in art, dance, music, and poetry. My study engaged students in the symbolic through metaphors provided by the inspirational quotations that were used in journals and then integrated by participants into the business letter to the school district, marketing materials, and Blackboard discussions. The study also incorporated spiritual (symbolic) approaches by using the movie *More* (Osborne, Writer & Director, 1998) that exposed participants to the process of making meaning in their journal reflections from symbols in colors, shapes, shades, music, and facial expressions. The participants also viewed *Enron: The Smartest Guys in the Room* (Alex Gibney, Producer & Director, 2005) that incorporates metaphors ("The emperor has no clothes," Hans Christian Andersen, 1837; and "survival of the fittest," Herbert Spencer, 1864). The movie also elicited feelings in the arrogance and greed exhibited by "the smartest guys" and in participants' feelings of outrage and anger. It provided reflection opportunities for participants in journal reflections about ethics and morality. Cranton (2004) uses film in her classes to invoke reflection that incorporates the holistic approaches to learning.

Journal writing is a tool referred to in the literature (Astin, 2002; Cranton, 2004; Hunt, 2001) that elicits the affective and spiritual dimensions of learning. My study provides evidence of this as well. The mission statement "working for the community to give back to the community" and the term "mission" rather than project came from participant journals and was instantly embraced by participants as a metaphor for their commitment, determination, and passion for their service experience. The mission

statement also reflected participant understanding of the reciprocal nature of service to the community. The symbolism from metaphors in quotations inspired and motivated participants in their work.

My study also incorporated Gardner's (1983, in Gardner & Hatch, 1990) holistic view of Multiple Intelligences by using journals to foster Linguistic Intelligence; website and marketing material creation to foster Spatial Intelligence; role plays of business meetings and community presentations prior to conducting them in the community to foster Bodily-Kinesthetic Intelligence; and reflections about participant feelings about themselves and others and their service work using Cranton's (2006) content, process and premise reflection questions (p. 138-142) to foster Personal and Intrapersonal Intelligences. Existential Intelligence was also incorporated in the journals and questionnaires as participants reflected about the symbols (metaphors in quotations; unity candle, sun, and recycling symbols) that represented the meaning and wholeness of their service learning experience and the connections with each other and community members that resulted. The diversity of experiences within my study that evoked participant multiple intelligences and the service-learning context appeared to enhance participant passion for their work and understanding of accounting concepts. This finding is supported by Palmer's (1998) statement that "the major ideas at the heart of every discipline arose from the real life of a real person – not from the mind alone, but from the thinker's psyche, body, relationships, passions, political, and social context" (p. 2). Palmer also suggests that service-learning can provide an opportunity for "a genuine learning community" with the "subject at its core" that can result in greater academic achievement, and personal and "substantive engagement with the course because the

great thing they met by being involved with the community made their bookwork more real" (p. 118). Participants perceived greater understanding of managerial accounting concepts and their perceptions were supported by significantly higher examination scores (more than ten points) than the two non-service-learning classes.

The results of my study support the literature (Cranton, 2006; hooks, 2003; Palmer, 1998; Parks, 2000; Tisdell, 2003) on inclusive educational practices that incorporate multicultural and social contexts such as service-learning that foster relationship building, collaboration, and greater understanding between students and the diversity of cultural and socio-economic people in their communities. Tisdell's (2003) describes a "spiritually grounded and culturally relevant pedagogy" (p. 212) that is used in her classrooms as having the potential to enable students and teachers alike to be more authentic in terms of understanding themselves as well as others better. Authenticity occurs through a transformational process of reflection and exploration of the cognitive, affective, and symbolic (spiritual) domains in a culturally infused environment that enables deeper connections with others and greater ability to make changes occur. Participants in my study reflected in journals and developed compassion and understanding of the diversity of socio-economic groups in their community through their work in the community, with each other, and from the stories, symbols, and metaphors shared in the classroom. This led them to change how they viewed working with others who are different, including their classmates and to recognize that the diversity of experiences and perspectives of others enables better decision making and greater understanding of other socio-economic and cultural and the accounting discipline. The

unity in this class was the greatest surprise to participants in my study, because they had not experienced it in classes previously.

Participants in my study showed evidence of greater sensitivity to social justice and diversity issues of class as they participated in interviews with low socio-economic people in the community and with human service organization representatives. Participants expressed both deep compassion for people who were struggling to provide for their families and anger at the perceived failure of human service agencies to help them. They struggled with these feelings in journals and in discussions with me, but ultimately came to the realization, that they needed to continue their community service and work with the low income families to help them to help themselves through greater understanding of financial issues, such as debt, budgeting, saving, etc. They viewed this as vital to empowering marginalized members of society to overcome their poverty and to ultimately help each other. This shows the depth of both their compassion, but ultimately a deeper understanding of the collaboration that is so vital to solving problems in both the classroom and in the world outside. This is reflective of Parks' (2000) and Tisdell's (2003) teaching for cultural relevance that develops multicultural sensitivity by incorporating experiences with other cultures to expand the capacity to work with, understand and embrace diversity. Literature in service-learning in accounting (Bremser, 1998; DeBerg, 1998; Pringle, 1998) provides similar evidence of greater multicultural sensitivity through involvement in community-based projects in tax preparation, management, and marketing assistance to marginalized groups.

In her critical feminist pedagogy that she calls *engaged pedagogy,* hooks (2003) fosters multiculturalism through journal writing and critical reflection that focuses on

helping students to "know themselves better and live in the world more fully" (p. 194).

She expressed the need for authenticity in the classroom through "integrity of being" (p.

164). This "integrity of being" was evidenced in participants in my study who expressed

the importance of honesty in their interactions with the low income people in the

community. They showed their understanding of this in their journals and classroom

discussions as they expressed the need to be genuine in their feelings and behaviors with

these community members to develop a trusting relationship. They perceived that the

success of their work was dependent upon gaining the trust of those they worked with

both in the classroom and in the community. The trust issue was described as a

significant factor by many in the class that enabled them to overcome their fears of active

participation and open up and share their ideas and perceptions with others.

The nurturing and supportive environment that many participants in the focus

groups credited with enabling their successful collaboration and accomplishment of their

mission in the community is supported by two studies in accounting (Greer & Patel,

2000; Soon Nam Kin, 2001) who described barriers that indigenous people of Australia

and Chinese women accountants in New Zealand face in an accounting world that values

competition and self-promotion over relationships (i.e. cooperation, compassion) and

intuition. Both suggest that reflection and discussion about situational and cultural

differences is important to accommodating different world views and to facilitate

inclusion of these world views in developing accounting systems and in facilitating

understanding and collaboration within accounting firms. The reflection process in my

study that led to deeper understanding and collaboration is supported by these studies.

Critique of This Service-Learning Experience

Despite the fact that this service-learning experience and the holistic approaches used in the class provide very strong evidence of a lack of conflict and a sense of unity in the group, there may have been conflicts that I was not aware of. Participants never shared conflicts or frustration with others with me in person or in their journals and all described the group work as a very positive aspect of this class in their final questionnaires and in the focus group interviews at the end. Although conflict did not appear evident to me or others, there were internal conflicts/concerns that participants shared in their journals and in class regarding their fears of not being able to connect with people that they perceived would be different from them. Shyer participants also feared they would not have the courage to participate fully. The other internal conflict expressed was that the absence of an overall leader for the experience would potentially cause the service-learning mission to fail. I perceived that these issues were resolved positively through their group work, however there appeared to me to be six to eight students in the class who did not fully participate in the experience. I expressed this concern in the focus group interviews and in class. No one stepped forward and shared a negative group experience and all indicated that the members of their groups worked together well and actively participated. There were a few students (three or four) who shared their disappointment with themselves in their final questionnaires. They perceived that they had not worked as hard as others in their groups and had not developed the courage to emerge as leaders as they perceived others had. These factors may indicate that there were unseen conflicts that neither I nor their group members were aware of. Another factor may have been the nurturing relationship that I developed with participants that

may have lead some to refrain from expressing conflicts, because they perceived that they would be letting me down.

In critiquing this service-learning experience in my classroom, I begin with the time issue. This classroom experience required a significant amount of time to implement. The time factor in responding to twenty-eight journals each week and attending group meetings and community activities was very consuming. However, it was also the most rewarding for me and participants in terms of building relationships and connecting with each other. Would I use service-learning pedagogy in my classroom again? Although I would love to say yes, because of the great learning experience that it provided, it would depend on a few factors. First, service-learning experiences coupled with journals in a class of twenty-eight students is time consuming and difficult to implement without reduced class loads. I was given a reduced load (three classes instead of four) that enabled me to participate more fully (in journal responses, meetings, etc). It would be difficult to provide these experiences in the classroom without reduced loads or teaching assistants. I did not have an assistant, but Tina's presence was extremely helpful in keeping motivation high and empowering others to participate more actively and lead through her example.

Another important factor in facilitating service-learning experiences is the institutional support from administrators. Many institutions reward professors for publications in journals but not for creative strategies used in the classroom. For service-learning experiences in the classroom to be embraced by academia, it requires support from administration and professional accreditation organizations (i.e. Association to Advance Collegiate Schools of Business) in valuing innovative teaching methods as

strongly as publications. There is also a need for resources (human and financial) that support teachers in locating appropriate service-learning experiences in their communities and that facilitate reciprocity in building community partnerships that meet classroom, institutional, and community goals and objectives.

In further critiquing this study, I relate my study and results to Butin's (2003) critique of service-learning. First, Butin identifies a paucity of research on the impact of service-learning on the community. He suggests that a one-sided approach to service-learning that is focused on fixing community problems rather than working with the community in democratic dialogue to solve problems in a collaborative way may lead to greater marginalization and an inability to sustain benefits to the community. In this study participants learned how to collaborate more effectively with each other and community members as they reflected in journals, the classroom, and in the community in writing and dialogue about the importance of listening to the multiple perspectives of others and integrating ideas of others into the decision making process in the classroom and in the community. They also embraced the importance of building trust and respect in their work with each other and community members by focusing on positive emotions that would enable greater openness in their work in the classroom and community. The sustainability of the VITA program and its benefits to socio-economic people in our communities is enhanced through the financial literacy program that participants developed as they worked with people in the community and learned about their problems and concerns.

The second problem that Butin (2003) identified is a lack of evidence of the processes used in service-learning experiences that lead to sustainable and meaningful

outcomes (p. 2). He suggests that qualitative evidence of the processes in diverse settings and using holistic methods may provide greater evidence of outcomes than quantitative scales or measures that bias best practice strategies and norms over creativity in exploring other methods. This study provides the deep and rich qualitative data from data triangulation (journals, field notes, questionnaires, and focus group interviews) of the processes and holistic approaches used to achieve the AICPA core competencies and the deep connections and collaboration that developed between participants and the community.

The third problem that Butin (2003) identified is the need for authentic ways of assessing service-learning other than quantitative measures of individual outcomes. This study incorporated holistic assessment that evaluated the collective efforts of the class and their relationships with each other and the community that provides greater insight into the meaning making process, particularly in the classroom. There is less evidence of the collective efforts with the community, because the VITA program was not implemented until the semester following the service-learning experience and there was a relatively small group of community members who participated in the financial literacy sessions.

In the next section, the implications and recommendations for both practice and further research that emerged from my study are presented.

Implications and Recommendations for Practice

The results of this study provide deep and rich data related to experiential learning, specifically service-learning as a pedagogy that develops the complex and contextual broad business, functional, and personal skills that the AICPA in its Vision

Project suggest are necessary for the survival of the accounting profession in the future. This study also documents the holistic approaches used to engage participants in understanding themselves, their relationships, and the value of multiple ideas and perspectives in making better decisions and solving problems. The passion and energy was evident in my study. Participants described finding greater understanding of accounting and relevance in a subject that they had previously had very negative feelings about.

These findings provide strong evidence that both service learning and holistic approaches to experiential learning can facilitate growth of competencies that the accounting profession (AICPA) has determined are necessary for accountants to be successful in the future. If we focus only on the text book material in the classroom and assessments based on examination scores, the practical element (real-life connection) is often missing. Real life changes that the AICPA Vision Project suggests require real-life experiences. This service-learning experience provided the real-life connection and relevance to accounting and evoked the intense feelings associated with passion that the AICPA Vision Project identifies as necessary for change to occur.

This study provides the empirical evidence that Butin (2003) suggests is needed of processes that were used that could be transferred to other disciplines and contexts in adult education in longitudinal studies to determine the effectiveness and sustainability of outcomes particularly in the personal and functional categories of skill development over time.

Although this study did not focus primarily on issues of power and oppression that Butin (2006) and Cunningham and Vachta (2003) suggest, it does provide evidence

of participant awareness of and critical reflection about our current human services system that fails to meet the needs of many socio-economically marginalized people. This was evidenced by several participants in this study in their journals, questionnaires, and focus group interviews who recognized the injustice and continuing marginalization of many in the community. Data in this study also provides evidence of a movement from feelings of anger at the injustices in our society as a result of political systems to a recognition that the only solution is to continue their civic responsibility into the future in community service that respects and includes the multiple perspectives of the marginalized members of their communities in assessing their needs for financial literacy (i.e. saving for the future, budgeting, and reducing debt). The reflection activities and a nurturing and respectful environment in the classroom that incorporated holistic approaches to learning could be transferred to other studies of service-learning practices that incorporate issues of power and oppression.

This study provides evidence of the equitable and open space created in the classroom and in the service-learning experience that enabled greater equality in relations between participant learners and me, their teacher, and in relations between learners and community members as they developed trust in and respect for one another and the ability to listen more deeply to the multiple perspectives of the diverse population within their class and in the community. Participants reflected what Cunningham and Vachta (2003) describe as "embodying the notion of *intersubjectivity"* (p. 31) that recognizes the equal value of their own and others insights and perspectives as they build relationships that foster open dialogue and jointly constructed solutions to problems.

Despite the small sample of twenty-eight participants in a single accounting class, there were two control groups in the additional managerial accounting classes that I taught that enabled a comparison of both examination grades and classroom participation. The ten point higher average grade on examinations and the significantly greater participation in the study group provides additional evidence of its success.

This study provides the strong evidence of program process and impact that top scholars in service-learning at the Sixth Annual International Service-Learning Conference in Portland, Oregon (Romaley, Cohen, Giles, & Holland, 2006; Furco, Holland, & Howard, 2006) suggested there is a paucity of. They suggested that there needs to be guidance on ways to structure the instructional process to achieve intellectual skill development. Greater evidence of the implementation process in the classroom that achieve the outcomes is necessary. My study provides strong evidence of the AICPA core competencies developed and deep description of the process used as well as clear links to the evidence in participant journals, questionnaires, and focus group interviews.

This study also incorporated a large project that involved a multidisciplinary approach (marketing, management, finance, accounting, information systems, and human resources) and considerable complexity and ambiguity for participants that mirrored the business world. This prepared participants for their future careers and enabled them to see the relevance of all disciplines to the business world. Because the participants were predominantly business majors other than accounting they may have felt greater passion and motivation in this because of the multi-disciplinary project that enabled participants to share their specialized skills in marketing, finance, information systems, and management in their smaller groups.

Finding appropriate service-learning opportunities in the community that can be integrated into the course work is vital to the acceptance of service-learning as a meaningful pedagogy in business schools. It requires a significant amount of work to implement and monitor as well. For these reasons, it is important to gain the support of administrators and other faculty by sharing data and results with them and fostering dialogue that leads to departmental and institutional acceptance of service-learning as Butin (2003) suggests. The value must be identified and recognized by administrators so that release times and reduced loads can be made available for these very time consuming but extremely valuable learning opportunities.

This experience also provided a good marketing tool for our University, because alumni and community members shared its value with them. Participants shared their experiences in this service-learning study with other students, family members, alumni and business leaders with whom they interviewed for internships and part-time jobs. A formal presentation to the school had been planned but there was insufficient time at the end of the semester to accomplish this. In the future this would be an important way for participants to receive recognition and to celebrate their successes with others.

Another implication of this study is that it is important to provide a supportive environment for participants in the classroom. The trust that I placed in participants along with th e support provided in class and in their journal feedback questions were viewed as important factors in their unity as a class and the success of their mission in service-learning. Because I believed in them, they believed in themselves and wanted to work hard to help the community.

Reflection is vital to a service-learning experience. The journals were viewed by all participants as a tool that enabled deeper reflection and thinking skill development. It was also perceived by participants as enhancing written communication skills and facilitating participant meaning making in their VITA mission and to invoke personal development that included greater self-confidence and self-efficacy. The questions, metaphors, quotations, film, and symbols that were used in this study to evoke the holistic dimensions of learning were particularly effective in enabling deeper reflection about and connection with each other and the community.

As the literature in service-learning suggests, it is important to tie course objectives to the service-learning experience. My syllabus and the service-learning project outline are included in Appendix A and B, respectively.

Implications and Recommendations for Research

It is my hope that this study will encourage others in accounting and business to use qualitative research methods such as action research rather than the quantitative methods often used in these disciplines as Butin (2003) has suggested. The richness and depth of the data in this study on how to incorporate service-learning experiences in an accounting class coupled with holistic approaches to experiential learning could be transferred to other classes. The journal writing stimulated with quotations, and questions that evoked the affective, spiritual, and cognitive domains, as well as deeper understanding of multiple socio-economic and cultural issues is transferable to other classes and other service-learning experiences.

The study was perceived by participants, community members, and me as providing value to the community and to participant learning as well. The benefits,

however, are not necessarily easily replicated, because the study included two key areas, service-learning and holistic approaches. Would the service-learning experience have been as meaning and successful in uniting participants and developing AICPA core competencies without the holistic aspects? Further research could be conducted in the future in using this combination with classes and using a control group that does not incorporate holistic approaches.

Much of the service-learning literature is supported by the constructivist theoretical framework and to a lesser extent, critical theory. This study used an experiential theoretical framework that incorporated aspects of these and holistic approaches that included the affective, spiritual, and cognitive. There is an opportunity for future studies to incorporate the same theoretical framework to determine if holistic approaches do evoke greater passion, skill development, and course relevance in service-learning and other experiential learning contexts, such as simulations or case studies.

The questioning process that is used in the journals, questionnaires, and focus group interviews is important and should be explored in future research. I used quotations and Cranton's (2006) content, process, and premise questions (pp. 138-142) that appear in Chapter 4.

A final suggestion for future studies is to recognize the tremendous value in using online tools, specifically Blackboard to facilitate and enhance the communication process throughout a major project (whether service-learning or some other experience). This was the first class experience for me where students used it so extensively (more than 300 comments). Participants referred to it as a great tool that enabled timeliness in disseminating information and in getting feedback from group members within and

between groups about ideas, timelines, and suggestions. They also used it to share motivational quotations and meeting minutes from the class and individual groups.

Conclusions

This study has provided significant and consistent data across the triangulation of data from journals, questionnaires, focus group interviews, my journals, class discussions, Blackboard discussions, and community member feedback that supports the development of AICPA core competencies in a service-learning experience. It also provides evidence of participant passion and recognition by them of the relevance of accounting as they performed the service-learning mission. The entire experience was an inspiration to me as a teacher and inspirational to participants who found it to be one of the best experiences they have had in their educational program. Participants were surprised at the harmonious and productive ways that they worked together to build a business plan and to help the community. They unified in a way that I have never seen a class do. Many remarked in journals and focus group interviews that it was the first time that they actually learned the names of and became friends with their classmates. They formed friendships that they viewed as continuing through the remainder of their college program and enabling success in other classes as well. The participants in the focus groups referred to me as their friend and have kept in touch with me to this day in emails, going to lunch, and visiting my office.

Most had previous experiences in group work where each member worked alone and the groups were viewed as unproductive. Many exhibited leadership skills for the first time in a class, because they felt more self-confident. This gave them the courage to volunteer to lead in presentations to the community and to share ideas in the classroom.

The positive energy in this group of participants from their desire to do something good for their community and their trust in each other and me motivated them to work closely in and between groups for the success of the mission and also for their success in understanding the textbook material. As I have said previously, they formed study groups to complete homework and to study for examinations. The stronger students tutored the weaker ones and in the end their grades were more than ten points higher than their classmates on examinations.

I felt some anxiety in not covering as much text book material as I have in the past or as other professors do. However, I realize that what participants learned in this class was so much more valuable to their futures than any concept they could memorize in the text book. I close with a reflection from my one adult participant who inspired me more than she will ever know.

> You commented on something that you were showing us on the board. You said it doesn't matter if I show you this because you are going to forget it 5 minutes after you walk out of the door and that is ok because it doesn't really matter wherever you go to work in a business they are going to teach you their way anyway. And that struck me because I thought, Oh my god she really gets it. Because as a nontraditional student, I have worked in manufacturing, I have worked in service, I have worked in government, you name it and I have probably done it. That comment, in and of itself, just spoke volumes because it doesn't matter what you learn in college, college should teach you how to think and how to analyze and from there everything else is going to be taught to you by your employer. Every company is going to be different. You know, I go home at night

and I say to my husband, I've done this, I've done this, I've done this, but I just don't have the piece of paper and he says yes, and you will get through it. I just thought that was so amazing because I thought she is one of the only ones who gets it. (Tina)

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Appendix A

Syllabus: MANAGERIAL ACCOUNTING 201

TEXT: *Managerial Accounting.* Ronald W. Hilton, Sixth Edition.

METHOD OF INSTRUCTION: Information will be presented in a combination lecture/discussion format based on text material and your service-learning experience. The class design and activities will be continuously evaluated and revised as needed with the involvement of all participants including students, community members, and myself. Journals and end-of-chapter assignments and cases will be used to enhance the learning experience. A high degree of student participation is expected. Therefore, students are required to have read the assigned material before coming to class, and have made a diligent effort to complete the homework assignments. Student questions and comments are always welcome.

DESIRED EDUCATIONAL OUTCOMES:
LO-1   To prepare students to make decisions using managerial accounting information.
LO-2   To develop written and oral communication skills.
LO-3   To develop interpersonal skills and teamwork.
LO-4   To develop critical thinking skills.
LO-5   To develop research skills.
LO-6   To develop computer skills.

ASSESSMENT PROCEDURES:
- Service-learning project. Students will be working in small groups in and with Shippensburg community organizations (off-campus) to develop a business plan including a needs assessment, site location, budgets (capital and operating), advertising media, and financial literacy training materials for the Volunteer Income Tax Assistance program to be implemented in the Spring, 2008 semester. Work will be assessed through completion of business development and weekly journal writings, and a final questionnaire. **LO 1-6**
- Reflection journals (referred to in previous paragraph): Students will be expressing their thoughts, feelings, and beliefs about their service-learning experiences and classroom and group activities and submitting their writings weekly to me via Blackboard digital mailbox. **LO 1-6**
- Examinations: Examinations will be a combination of multiple choice, both conceptual and computational, and problems. Students will be expected to demonstrate an understanding of the managerial accounting concepts and objectives presented in the text chapters. **LO 1 & 4**

GRADING POLICY:

Two examinations	50%
Reflection journals & questionnaire on service-learning project	25%
Service-learning project development	25%

Appendix B
VITA Program Class Project

1. Assist students in understanding what service-learning is and the value of it in their lives and the community.
    a. Visit from Community Action Commission (sponsor of VITA) administrators and the IRS Agent responsible for our VITA region to share their reflections about the program and community service.
    b. A former student and alumnus of Shippensburg University will speak to the class about his community service and mission work in Nicaragua after graduating from Shippensburg University in the accounting program. His service was during college and after graduation prior to beginning his employment.

2. Students will conduct research:
    - What is VITA?

    - How does it benefit the community?

    - What is important to community members and how can we meet their needs through the VITA program?

        - Contact clients who used the service in spring 2007 to ask for their reflections about the experience both pros and cons, and how to make the service better.

        - Use focus group interviews, questionnaires, telephone surveys, etc. to do this.

    - Where do the people who are eligible for this service live/work/hang out?

    - What are their needs for financial training?

    - Develop both a capital and operating budget for the VITA site, including resources needed (i.e. computers, copier, printer, paper, desks/tables).

    - Determine sources for financial assistance for the VITA program.

    - Develop advertising and training materials using a variety of media (video, radio, paper, etc).

    - Find appropriate outlets for the advertising materials and distribute the media to the community in late November.

    - Find appropriate locations in the community and on campus to conduct financial (i.e. credit, savings, budgeting) training classes. Conduct these classes for low income people who may be eligible to participate in the VITA program.

Appendix C
Journal Questions

Journal 1: Discuss what you felt, envisioned, learned, and are concerned about from the first week's discussion of the project and VITA? (Purpose was to raise participant awareness of their assumptions and beliefs).

Journal 2: What are the purpose and goals of your group? What ideas have your group members suggested and how will you evaluate/implement these ideas? What is the first step that you will take in your group? What do see as the next step? What feelings do you have as you begin work on this project, about yourself and your group members? How do you envision your role in this project? (Purpose was to determine group focus/problems/issues and concerns and how they perceive their roles)

Journal 3: Dedicating ourselves to service rather than selfishness or our own comfort can be scary. We risk honestly getting to know others who are different, and come face to face, day after day, with pain, abuse, hatred, and violence. What are two fears or inner worries you have, that somehow keep you from being the person of service you hope to become? What is something in your life that brings you courage, that gives you hope? (Retrieved online on August 5, 2007 at http://www.participantsinservicetoamerica.org/tools_resources/docs/nwtoolkit.pdf (reflected fears in not being able to communicate with those different from themselves, devoting too much time to the community service, and project failure. The things that give participants courage are the love of and for and experiences with family and friends). (Purpose was to begin to deal with negative feelings and emotions)

Journal 4: "We can only serve that which we are profoundly connected to" (Rachel Naomi Remen, 1996, retrieved online on August 15, 2007 at http://www.uvm.edu/~dewey/reflection_manual/quotes.html). Leadership training classes that I have attended in the past stress the importance of connection with others by opening our hearts, minds, and souls. How do you do that? What are the feelings or behaviors that you or those who give you courage have that reflect yours or their openness? What are the tools, symbols, or thoughts that enable you to be open? What feelings or behaviors cause you to shut down? How could understanding the situations in which you are open or closed and your reactions to them enable you to change and embrace greater connection: Could this be meaningful to the decision making process in your groups or work environment after graduation?

Journal 5: quote from Albert Einstein "Not everything that counts can be measured. Not everything that can be measured counts." I asked participants to think about this quote as they answered the following questions: What are the costs of the VITA program that can be estimated (both fixed and variable)? Discuss the costs and benefits to ourselves, the IRS, our communities, and society, in general, that may not be so easy to measure (i.e. economic, social, and cultural)? (This was used to integrate the service-learning experience with course content about costs in managerial accounting).

Appendix C (Continued)

Journal 6: Participant enthusiastic reactions to Albert Einstein's quotation in journal five led me to continue the discussion but to focus this time on for profit businesses and to incorporate the affective and spiritual as they considered ethical issues related to corporate fraud. I began with "We have discussed measurable costs (fixed and variable) and application of overhead costs to jobs to make decisions about selling price and profitability of products, services, customers, etc. What do you see as the costs that count but that are not measured in the costs above that are applicable to a 'for profit' business. What impact do these costs that can't be measured or are very difficult to measure have on a company's bottom line (if any) and society in general? Think about the costs of Enron and other corporate frauds that you are aware of and issues and risks such as, environmental, ongoing customer and vendor relationships, overall quality of products and business images, and costs to workers/consumers/investors/global community."

Journal 7: To continue with the previous week's comments about ethics, I used the following questions to invoke deeper reflection in the affective and spiritual dimensions of learning: You've discussed great examples of difficult to measure costs in non-profit and for-profit businesses and the importance of ethics and morale in building a successful business. How do you as a leader in our VITA mission and future business leader see your role in creating an environment where the morale of your co-workers and team members are high and they do what is morally and ethically right? What does being ethical mean to you?

Journal 8: As an assessment tool to determine what participants perceived they had achieved in their mission as they passed the midway point in the semester, I asked them to reflect on their accomplishments to date with the VITA mission and explain what they have done and learned incorporating their feelings and visions for the future.

Journal 9: I wanted to determine if participants understood the concept of "civic responsibility" that is a major purpose for service-learning. I also wanted to determine if their work to date was fostering this. The questions I asked were: How would you define the concept of "public or common good" and "civic responsibility?" How is your work in this class fostering these concepts, if at all? Please provide examples of how these concepts are or might be fostered in our school, work, and community settings.

Journal 10: The journal questions related to a short movie that participants watched in class and was used to invoke deep reflection, particularly in the spiritual dimension (soul, symbols and imagination) and also in the affective as well as to address business issues such as ethics. The questions were: After viewing the short film, "More," what do you believe is the message of this film? How does the creator, Osmond, use symbols, colors, facial expressions, scenery, props, etc. to assist us in visualizing, imagining, and feeling the intended message? What meaning does the message of this film have for you as a future business leader or entrepreneur?

Appendix D
Questionnaire Questions

1. What part did you play in this project and what did you learn from it (i.e. skills, behaviors, beliefs, attitudes, feelings)?

2. What in your service-learning experience was most meaningful and why?

3. How has your thinking skill development been affected by this experience?

4. How has the experience affected your ability to work in groups?

5. How has the experience affected your ability to communicate both in writing and in speaking?

6. How has this experience affected your understanding of managerial accounting issues (cost behaviors, analysis, and relevance issues; and management's role in a business)?

7. How has performing this service affected your understanding of community service?

8. How has your involvement in community service affected your understanding of multi-cultural and socio-economic diversity?

9. What metaphors or symbols reflect your feelings about community service? (For example: quotations, stories, and symbols from culture or faith)

10. What metaphors or symbols reflect your feelings about your group and your class?

11. What does passion mean to you?

12. What role has passion played in your learning?

13. What affect will this experience have on your future involvement in your community?

14. How do you envision the relationship between your future in a business career and community work?

Appendix E
Focus Group Interview Questions

Question one: What were your expectations for this service-learning experience and what would you change about this experience?

Question two: What obstacles did you encounter and how did you overcome them?

Question three: How has this experience affected your learning?

Question 4: How has journal writing affected your learning?

Question five: How do you think this experience relates to the business world?

Question six: What surprised you about the experience?

Appendix F: Informed Consent Form

PENNSTATE

Informed Consent Form for Social Science Research
The Pennsylvania State University

Title of Project: *Accounting in Action: Learning in the Field*

Principal Investigator: Deborah Hocking
Shippensburg University, John L. Grove College of Business, Room 307
Email: dehocking@ship.edu or rthock@earthlink.net
Telephone: (717)477-1425 or (717)532-9565

Advisor: Patricia Cranton, PhD
Penn State Harrisburg
Olmsted Building, Room W-331
777 West Harrisburg Pike,
Middletown, PA 17057

1. **Purpose of the Study:** The purpose of this research is to explore the process of using and the impact of service-learning in accounting education. The service-learning project will involve community members, the Principal Investigator, and you (as students) in developing marketing, training, budgeting, and site research materials to support a volunteer income tax preparation site in Shippensburg for low income people in the Franklin and Cumberland county regions. The service-learning project will require you to work in the community (approximately 2 hours per week) with the Community Action Commission and other non-profit groups to develop the materials. The project will bring together learning concepts in accounting classes and service to the community. Students will receive course credit for the work performed.

2. **Procedures to be followed:** You will be asked to provide data that will be collected over the 15 week semester from journals, questionnaires, and focus group interviews. Participants will write in journals weekly about their thoughts, feelings, and beliefs regarding the work that they are performing in the community. The journals will be turned in to the Principal Investigator each week for feedback questions from her. Students will respond in the following week's journal to these questions that will be used to help participants to think more deeply about the service-learning experience and class materials. The questionnaire and focus group interview will take place at the end of the semester and involve one 90 minute class period for each of these activities. This course includes a total of 400 maximum points, 200 of which will be assigned to this service-learning option. Grading will be based on time spent in the community service (2 hours per week) and a final paper reflecting the community service results. The journals, questionnaires, and interviews will not be graded.

3. **Discomforts and Risks:** There are no risks in participating in this research beyond those experienced in everyday life. Some of the questions are personal and might cause discomfort.

4. **Benefits:** The benefits to you include the satisfaction of providing a service to the community (helping people in need) while enhancing your class learning of accounting theory and skills important in your academic and career development. The skills that may be strengthened include leadership, team work, project management, written and oral communication, ethical behavior, and critical thinking skills. In addition, it is hoped that the service-learning experience will inspire students to perform work in their communities that lead to better understanding of diversity issues and greater connections with others. The benefits to society include a greater understanding of the process of using and the value of service-learning in higher education and accounting education, specifically.

5. **Duration/Time:** The duration of the study will be the 15 week semester that includes two 75 minute sessions in class, and 2-3 hours of community service and homework outside of class per week.

6. **Statement of Confidentiality:** Your participation in this research is confidential. The data will be stored and secured at the Principal Investigator's home in a locked file cabinet and password protected files on her computer. The following may review and copy records related to this research: The Office of Human Research Protections in the U.S. Department of Health and Human Services, Penn State University's Social Science Institutional Review

Page 1 of 2

Board, and Penn State University's Office for Research Protections. In the event of a publication or presentation resulting from the research, no personally identifiable information will be shared. Randomly selected code numbers will be used for all participant data. No personal numeric data (i.e. social security numbers, birthdates, telephone numbers, etc. will be used to identify participants). The principal investigator will be the only person who has access to the participants' identities (master list of participants and identifying code numbers). The data will be retained until the year 2011 after which the paper data will be shredded, tapes will be destroyed, and electronic files will be permanently deleted. If you speak about the contents of the focus group outside the group, it is expected that you will not tell others what individual participants said.

7. **Right to Ask Questions:** You can ask questions about this research. Please contact Deborah Hocking at (717)532-9565 (home), (717)477-1425 (office), or (717)860-3164 (Cell) with questions, complaints or concerns about this research. You can also call these numbers if you have concerns about this research, or if you feel that you have been harmed by this study. If you have questions about your rights as a research participant, or you have concerns or general questions about the research, contact Penn State University's Office for Research Protections at (814) 865-1775. You may also call this number if you cannot reach the research team or wish to talk to someone else.

8. **Voluntary Participation:** Your decision to be in this research is voluntary. You can stop at any time. You do not have to answer any questions you do not want to answer. Refusal to take part in or withdrawing from this study will involve no penalty or loss of benefits you would receive otherwise.

9. **Options for Use of Coursework for Research Purposes:** May the researcher use your coursework, journal entries, or other information for research purposes? Please choose one response.

    _____   I DO give my consent to have my work included in this study.

    _____   I DO NOT give my consent to have my work included in this study.

10. **Options for Recording:** May the researcher use the audio-records collected during class or focus group discussion? Please choose one response.

    _____   I DO give my permission to be audio/digitally taped.

    _____   I DO NOT give my permission to be audio/digitally taped.

You must be 18 years of age or older to consent to take part in this research study. If you agree to take part in this research study and the information outlined above, please sign your name and indicate the date below. You will be given a copy of this consent form for your records.

_____   _____

Participant Signature   Date

_____   _____

Person Obtaining Consent   Date

Page 2 of 2

VITA
Deborah E. Hocking

Current Position:
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Education:

D.Ed.	2008	The Pennsylvania State University, Harrisburg, PA
		Adult Education, Emphasis in Accounting Education, GPA 3.7
M.B.A.	1998	Frostburg State University of Maryland, Frostburg, MD
		Business Administration, GPA 4.0
B.S.	1970	Cortland State University of New York, Cortland, NY,
		Education

Professional Certification: Certified Public Accountant, State of Pennsylvania, 1989 – present

Awards:
2007 Ronald J. Points Teaching Award for outstanding teaching in accounting, Beta Gamma Sigma and John L. Grove College of Business
2007, 2005, & 2003 Alpha Kappa Psi Accounting Professor of the Year

Conference Presentations and Refereed Proceedings:
Hocking, D., Holoviak S., & Bailey A. (2007, November). Incorporating multicultural education and spirituality in accounting education. Paper presented at the Academy of Business Disciplines Annual Meeting, Fort Myers, FL.
Hocking, D. (2007, November). Qualitative study of student perceptions of a simulation experience. Paper presented at the Academy of Business Disciplines Annual Meeting, Fort Myers, FL.
Hocking, D., Holoviak, S., & Myers, M. (2006, November). Toward a model for the use of spirituality in teaching accounting ethics. Paper presented at the Academy of Business Disciplines Annual Meeting, Fort Myers, FL.
Hocking, D. (2006, August). Using simulations in accounting classes. American Accounting Association Annual Convention, Washington, DC.

Papers Under Review:
Hocking, D., Cairns, S., & Myers, M. (2008). Toward a model for the use of spirituality in teaching accounting ethics. Academic and Business Research Institute.

Research Grants
2006 John L. Grove Summer Fellowship Grant Award ($5,000). Design a model of service-learning for the first year experience.
 2005 PricewaterhouseCoopers Auditing Alchemy Inc. Grant. Develop learning experience in auditing class using their software program.