



Successful Service Learning Projects in Accounting and Business Curriculums

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In an effort to better prepare our students for the accounting and business professions, we have focused on methods that encourage our students to become active participants in the learning process. This goal creates the challenge as to how to incorporate topics and methods to engage our students in this process. At the same time, there has been a call for financial literacy at earlier stages in the educational process. To meet this challenge, we have looked at our accounting curriculum and attempted to enhance several courses with a service learning component. If we could create a learning unit that brought an accounting objective together with a community service project, we would have a learning experience that was unique and beneficial to the learners and the community.

When considering Financial Accounting we decided that cash and banking was an important topic that threaded through many chapters. Our service learning coordinator identified the first target community group to be a local junior high school math class. Working with the junior high teachers, the service learning coordinator and the accounting instructor, we chose the idea of having the college students teach the younger students about checking accounts and budgets. The topic was presented to the accounting class and from this discussion came a budgeting demonstration that was successfully used in two junior high classes and has since been adapted to a developmental level college class.

The main thesis of the demonstration is to ask the students to set their financial priorities using a budget for common living costs (rent, cell phones, and entertainment). After defining their budget information, the students are led through a variety of possible scenarios that have an impact on their budgets. The goal was to highlight how valuable budgeting can be in meeting our day to day cash needs. The student presentation has been adapted to also include the power of saving by explaining the “rule of 72” and investing in mutual funds. The

unintended consequences of these service learning efforts were the development of leadership and communication skills of the students who were the presenters.

Many university and college accounting programs across the country have tried to identify ways to better prepare students for the accounting profession. John Dewey was an early pioneer in exploring and supporting the value of the experiential learning process. Dewey stressed that the goal of education is to set free and to develop the capacities of humans regardless of an individual's sex, race or class. Additionally, Dewey's philosophical pragmatism, concern with interaction, reflection and experience, and interest in community and democracy, collaboratively formed a highly suggestive educative form. Dewey also believed that learning should be student centered and conducted in a "learn by doing" environment.

In addition to providing an internship opportunity for the student, the college or university must strive to provide a quality learning experience. Dewey stresses that, "It is not enough to insist upon the necessity of experience, nor even of activity in experience. Everything depends upon the quality of the experience which is had. The quality of any experience has two aspects. There is an immediate aspect of agreeableness or disagreeableness, and there is its influence upon later experiences. The first is obvious and easy to judge. The effect of an experience is not borne on its face. It sets a problem to the educator. It is his business to arrange for the kind of experiences which, while they do not repel the student but rather engage his activities, are nevertheless more than immediately enjoyable since they promote having desirable future experiences. Just as no man lives or dies to himself, so no experience lives and dies by itself. Wholly independent of desire or intent, every experience lives on in further experiences. Hence the central problem of an education based upon experience is to select the kind of present experiences that live fruitfully and creatively in subsequent experiences."¹ One method in which to obtain a quality community service experience is through a student internship. The Volunteer Income Tax Assistance (VITA) Program provides an excellent internship opportunity for college students.

The Internal Revenue Service (IRS) sponsors the Volunteer Income Tax Assistance (VITA) program which in turn fosters a reciprocating partnership with higher education institutions. This program trains interns to understand the federal tax law, to prepare individual income tax returns, and to operate commercial income tax preparation software. Both participating partners benefit as the student interns and the higher education institutions gain knowledge and experience, whereas the IRS offers a free service to the public through a community channel.

The Volunteer Income Tax Assistance program positively enhances the student intern's overall college educational experience. Usually, students graduate from college with a degree but without real working experience; and often after accepting and experiencing a job in a chosen field, these new graduates question

¹ Dewey, John, *Experience and Education*, (pp. 27-28), New York: Collier, 1938.

their career choice. The internship experience, however, allows students to gain practical working knowledge of their course study; and therefore, they grasp a better understanding of the field and ultimately pursue a career path with confidence.

In addition to the added value in the learning process, the VITA program also provides a meaningful service learning opportunity. After the interns pass an IRS certification exam, the individuals are able to prepare income tax returns free of charge for the community. Subsequently, this program provides a great service for other students, the low income and the elderly.

The Volunteer Income Tax Assistance Program (VITA) provides free tax preparation service for approximately 2 million taxpayers annually. Each year, the Internal Revenue Service partners with higher education institutions and community organizations to provide VITA services throughout the United States. The Volunteer Income Tax Assistance Program at St. Louis Community College – Meramec was initiated five years ago and has had 70 student interns during the past four tax seasons. Throughout the years, the interns at St. Louis Community College have prepared nearly 1,300 tax returns for students, staff, faculty, senior citizens and other members of the community.