An answer to the AICPA core competencies challenge

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ABSTRACT:

For many years the accounting profession has called for a change in the way accounting classes are taught. The AICPA in its Core Competency Framework (1999) has identified three core competency areas that are vital to future success. In this paper we present one successful way to meet this challenge by using a holistic approach to service learning in a classroom. (Author, 2008)

Keywords: AICPA Core Competency, Vision Statement, service learning, holistic approach.

INTRODUCTION

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.

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 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?

Service-Learning in Accounting Education

Although the literature in service-learning related specifically to accounting education is limited, we 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 we 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, we 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, et al 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 (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 our 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, issues were identified in the research that lead to a holistic theoretical framework and the action research methodology that was used in this study.

Issues in the Research

The research that we 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 this 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 we 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).

THE STUDY

The study investigated the impact of service-learning in accounting education and the development of the AICPA Core Competencies. The sample for this study was a purposeful and convenient one composed of all participants in one managerial accounting class in the fall semester, 2007. 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 the 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 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.

The service-learning experience 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 previously described. 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.

Data Collection

The data collection encompassed 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. These sources are referred to by fictitious student names. 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.

Field notes and weekly reflections on the service-learning experience were transcribed directly into Microsoft Word documents using voice transcription software.

Additional qualitative data was collected on an ongoing (weekly) basis from participant reflections about open-ended questions, quotations, and film. These were written (typed) and provided both an anecdotal and developmental record of their service-learning experience. These reflections were collected in weekly journals. This use of journals 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.

An important component of this process was the weekly posing of questions that assisted participants in de veloping higher level thinking and attitude skills.

Questionnaires with open-ended 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 final data collected occurred at the end of the semester using focus group interviews with the service learning participants. This added a face-to-face encounter that extended the questions asked in the questionnaires and enabled us 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.

RESULTS

The accounting profession (AICPA Vision Project, 2000) 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.

Passion

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., Alice, Eve, Henry, 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.

Some examples of student statements include:

> 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)

> I can honestly say I have never really looked forward to coming to an accounting class until I have had this one. (Alice)

> … 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)

AICPA Core Competencies

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. It was apparent that the service-learning context was a key factor in the development of AICPA core 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).

The following excerpt from a letter the students wrote to the local School Board asking to use the high school for VITA sessions with low-income people shows the level of business perspective they had developed.

> 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)

The following 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.

> 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)

Data was analyzed from journals, field notes, questionnaires, and focus group interviews to determine if there was evidence of functional competencies. Data was found to support decision modeling, risk analysis, measurement (the qualitative aspects only), reporting, and research. 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)

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.
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. (Susan)

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. 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

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.

CONCLUSION

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.

We close with a reflection from one adult participant who was more of an inspiration 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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