

Integrating academic service learning into higher education business curriculum

Integración del aprendizaje mediante servicio académico en el plan de estudios empresarial de educación superior

Wilfredo Moran*

<https://orcid.org/0000-0002-5984-7236>

Queensborough Community College – City University of New York (USA)

Moran, W. (2024). Integrating academic service learning into higher education business curriculum. *Journal of Management and Business Education*, 7(1), 116-136. <https://doi.org/10.35564/jmbe.2024.0007>

*Corresponding author: wmoran@qcc.cuny.edu

Language: English

Received: 17 July 2023 / Accepted: 18 Feb 2024

Acknowledgments. A special thanks to Susan Agin (Executive and Artistic Director) and the Queensborough Performing Arts Center (QPAC). Also, thanks to the university students for lending themselves to this methodology of Academic Service Learning. Thanks to Queensborough Community College (CUNY) for providing support to research activities.

Funding. The author received no financial support for the research, authorship, and/or publication of this article.

Ethical Statement. The author confirms that the research obtained oral informed consent from participants, explaining the treatment of the provided data. This research has been approved by the ethics committee of the institution Project 2024-0098-QCC (IRB) – CUNY.

ABSTRACT

This paper discusses an Academic Service Learning (ASL) approach as a teaching method to combine meaningful service to the community and core academic requirements for learning accounting. The Academic Service-Learning approach offers an opportunity for the students to enhance what they are learning in the classroom and combine it with the benefit of providing a service to the community. This study shows how service learning offers a unique opportunity to bridge the gap between academic accounting core curriculum requirements and the need of society to have individuals willing to give their time and effort to benefit others in need. This article aims to understand the benefits of High-Impact practices (HIPs) for students in the classroom, particularly, using Academic Service-Learning as a pedagogical tool. The goal is to understand the benefits of using a Service-Learning approach to teach accounting. As part of the course learning requirement, students engaged in a project whereby a not-for-profit organization's income statement was forecasted and evaluated using a vertical analysis. A post-survey was administered, which focused on how the Service-Learning project helped the students connect what they were learning in class with the actual accounting practice meaningfully.

Keywords. Academic service-learning; Teaching method; Evidence-Based Teaching; Student Outcomes, Accounting Pedagogy.

RESUMEN

Este artículo analiza un enfoque de Aprendizaje mediante Servicio Académico (ASL) como método de enseñanza para combinar un servicio significativo a la comunidad y los requisitos académicos básicos para aprender contabilidad. El enfoque de Aprendizaje-Servicio Académico ofrece una oportunidad para que los estudiantes mejoren lo que están aprendiendo en el aula y lo combinen con el beneficio de brindar un servicio a la comunidad. Este estudio mostrará cómo el aprendizaje-servicio ofrece una oportunidad única para cerrar la brecha entre los requisitos curriculares básicos de contabilidad académica y la necesidad de la sociedad de tener individuos dispuestos a dar su tiempo y esfuerzo para beneficiar a otros necesitados. Este artículo tiene como objetivo comprender los beneficios de las prácticas de Alto Impacto (HIP) para los estudiantes en el aula, particularmente, utilizando el Aprendizaje-Servicio Académico como herramienta pedagógica. El objetivo es comprender los beneficios de utilizar un enfoque de Aprendizaje-Servicio para enseñar contabilidad. Como parte del requisito de aprendizaje del curso, los estudiantes participaron en un proyecto mediante el cual se pronosticó y evaluó el estado de resultados de una organización sin fines de lucro mediante un análisis vertical. Se administró una encuesta posterior, que se centró en cómo el proyecto de Aprendizaje-Servicio ayudó a los estudiantes a conectar de manera significativa lo que estaban aprendiendo en clase con la práctica contable real.

Palabras clave. Aprendizaje-servicio académico; Método de enseñanza; enseñanza basada en la evidencia; Resultados Estudiantiles, Pedagogía Contable.

INTRODUCTION

Studies have shown that several high-impact practices (HIPs) significantly benefit students. According to Kuh, 2008, students involved in high-impact practices enjoy higher levels of learning success, which benefits college students from many different backgrounds. One of these HIPs that stands out as a pedagogical tool is Academic Service-Learning (ASL). Service learning combines community service with academic study to provide real-world experience and foster a sense of civic responsibility (Vaquero-Diego & López-Vázquez, 2022). Furthermore, well-designed academic service-learning projects combine service activities and academic knowledge in reflection, generating desired general education and course learning outcomes required by courses in higher education. As research on reflection in service learning has shown, reflection deepens through a description of service experiences, examination of those experiences, and articulation of learning (Kawai, 2021). Academic Service-learning appears to be a natural fit with accounting educational objectives, and the teaching methodology is well suited for professional programs such as accounting (Still & Clayton, 2004).

Academic service-learning is “a pedagogical strategy in which students engage in community service that will enhance their understanding of course concepts and enable them to contribute to their communities” (Rhodes & Davis, 2001).

The City University of New York (CUNY) on the Queensborough Community College (QCC) website defines Academic Service-Learning as follows:

“Academic Service-Learning at QCC is:

- pedagogical practice that aligns course learning objectives with community service.
- mutually beneficial for students and community partners.

- an activity that reinforces curricular concepts and supports learning.
- reflective in nature and promotes deep learning” (Academic Service-Learning, n.d.)”

This article aims to understand the benefits of High-Impact practices (HIPs) for students in the classroom, particularly, using Academic Service-Learning as a pedagogical tool. The goal is to understand the benefits of using a Service-Learning approach to teach accounting.

The academic learning assignment

The academic service-learning assignment implemented for the Intermediate Accounting I (BU103) course requires five parts. Typically, the students taking the course are upper sophomores (45 or more earned credits) based on the undergraduate-level designations provided on the QCC website. (Queensborough Community College, n.d.) The project aims to implement proven high-impact practices that significantly benefit the learning experience for the students. The students benefit by going beyond number-crunching and rule-memorizing to analyzing an income statement and communicating their findings through a reflective paper. In addition, the service-learning project provides the students with a real-world experience, combining the experience with a sense of civic responsibility. Also, the students can integrate arts into their learning process.

The project has five different parts:

1. A forecast of an income statement for a not-for-profit event performing arts show. The professor, working with the Executive and Artistic Director of the Queensborough Performing Arts Center (QPAC), Susan Agin, provides the students with some guidance on the logistics required for planning the event. The students are provided with a blank income statement template to start the project. In addition, the students are provided with the total seating capacity of the venue and the different prices charged based on the seating location. Also, students are provided a “hints” session to help them determine the expenses required for an event of a similar nature.

2. Attend a QPAC event (see figure 1). After attending the event, the students can revise their forecasted income statement based on visual information gathered at the event, such as decorations, people in attendance, and other factors they determined to be relevant to the cost necessary for the event and the revenue generated.

Figure 1. Bee Gees gold event

The screenshot shows the QPAC website interface for the 'BEE GEES GOLD' event. The header includes the QPAC logo and the text 'QUEENSBOROUGH PERFORMING ARTS CENTER'. The event title 'BEE GEES GOLD' is prominently displayed, followed by the date and time: 'Saturday, April 29, 2023, 8pm'. A descriptive paragraph states: 'Backed by a live band, the Bee Gees Gold Tribute recreates the look and sound of the Bee Gees from the 60's to the late 70's, with their unique falsettos and the songs that made them legends. John Acosta has performed as Barry Gibb all over the world. His portrayal of the lead singer has a zest for detail like no other. From the face to the falsetto Acosta's portrayal of Barry Gibb is spot on! Joining him is Daryl Borges (Robin) and Jeff Celentano (Maurice) as the brothers Gibb. The Bee Gees Gold Tribute is the ultimate salute and opportunity to experience the Bee Gees in their prime once again. Get ready to be wowed by their magic, and enjoy all of the hits including the disco classics Stayin' Alive, You Should Be Dancing, Night Fever and...'. The ticket price is listed as '\$33 - \$58*'. A note below the price states: '*Ticket price includes internet purchasing fees. An additional \$3.00 will be added to your order if you choose to have your tickets mailed to you, or \$1.00 for Will Call. Box Office assisted orders will incur a \$5.00 per order handling fee.' The location is listed as 'QPAC'. A green button labeled 'BUY TICKETS' is at the bottom right. A 'See a preview of Bee Gees Gold' link is also present.

Note: This figure shows the event information, including price information for students to forecast revenue on the income statement based on the 790 available seats capacity. (<https://qpac.qcc.cuny.edu/QPAC-Events/in-person-events.html#beegees>)

3. A ratio (vertical) analysis for the actual Income Statement (provided after the show). A couple of days after they attend the event, the actual numbers (revenue(s) and expenses) for the event are provided by Susan Agin. At that point, the students can compare their forecasted income statement and perform a vertical analysis of the actual income statement. The students can identify what expenses represent the highest percentage related to the revenue. A vertical analysis helps the students understand the correlation between expenses and the revenue expressed in a percentage. For example, the students can easily see what percentage of the total revenue the show fees are. “Vertical analysis, also called common-size analysis, is a technique for evaluating financial statement data that expresses each item in a financial statement as a percentage of a base amount” (Weygandt et al., 2020).

4. A survey. The survey helps gather valuable feedback from the students that helps improve opportunities to enhance the learning experience for students and helps improve teaching effectiveness.

5. A reflective paper. The paper should have an academic tone, the material completely analyzed, providing support for the main points and examples as appropriate, well-structured, and a conclusion (see Appendix for reflective paper rubric)

All the activities related to this project took place outside the classroom with the professor’s assistance. The project is worth 10% of the final grade. See Appendix for additional information.

THE RELEVANCE OF ACADEMIC SERVICE LEARNING AS A PEDAGOGICAL TOOL

The ASL combines real-life experiences with academic learning and adds the benefit of aligning with essential learning outcomes (e.g., general and course learning outcomes) required for the student’s success. According to Celio et al., 2011, research findings on service learning have demonstrated that student learning course outcomes have improved due to the implementation of service-learning assignments. The findings for student outcomes in service-learning programs yielded statistically significant positive effects in five different areas: attitudes toward self, attitudes toward school and learning, civic engagement, social skills, and academic achievement (Finding for Student Outcomes page 171-172). Also, research by Kawai, 2021 has revealed that a well-designed academic service-learning assignment generates academic, civic, and personal outcomes through reflection (page 8).

Furthermore, ASL was identified as a HIP that aids in the retention of students that may particularly have its most significant impact on the traditionally underserved (Kuh, 2008). In addition, academic service learning is a vehicle through which we can move our accounting students beyond “number-crunching” and “rule-memorizing” to analysis and problem-solving (Still & Clayton, 2004). Service learning provides students with hands-on experience in unstructured problem-solving, critical thinking, and decision-making under uncertainty (Black, 2002). Moreover, the Association to Advance Collegiate Schools of Business (AACSB), the largest association for business education, has a vision to transform business education for a positive societal impact. Specifically, the AACSB standard nine (Engagement and Societal Impact) calls for schools to demonstrate impacts for the betterment of society within their strategy, curriculum, research, and community engagement, including partnering with other organizations” (Connected for Better, n.d.). In addition, service learning is promoted by organizations that include both academic and professional business leaders, such as Campus Compact, the American Association for Higher Education, the Commission on Civic Renewal, and the Corporation for National and Community Service (Bingle, Games, & Malloy, 1999).

AICPA & EDUCATION

Working with educators, the Association of International Certified Professional Accountants (AICPA) has developed a framework to define a set of skills-based competencies that students entering the accounting profession need. The competencies are arranged under three pillars (Technical, Organizational, and Leadership). Faculty are strongly encouraged to incorporate these competencies into the accounting curriculum to prepare students for a career in accounting. Service-learning appears to have a natural fit with some of the foundational competencies of the framework. For instance, each of the five parts of the service-learning project satisfies AICPA competencies such as:

Technical Competencies

Analysis and decision-making

- Identify relevant and reliable financial and nonfinancial data to analyze. (Part 1 & 3)
- Analyze information, including statements, tax returns and other relevant data. (Part 3)

Measurement and reporting

- Identify relevant information to measure. (Part 1 & 3)
- Measure relevant data for financial, taxation, compliance and other reporting needs. (Part 1 & 3)
- Communicate reports clearly and objectively to intended audiences. (Part 3 & 5)

Organizational Competencies

Environment, social and governance management

- Evaluate the impact of organizational activities on the environment, society and governance. (Part 1, 2, & 3)

Leadership Competencies

Critical thinking (Part 1, 3, & 5)

- Accurately articulate organizational issues/problems/questions. (Part 5)
- Evaluate available quantitative and qualitative data relevant to issues/problems/questions. (Part 1 & 3)

Communication

- Communicate clearly using accounting terminology and plain language as appropriate.” (Part 4 & 5) (The AICPA Foundational Competencies Framework for Aspiring CPAs, 2023)

The assignment required students to identify relevant financial data (revenue and expenses) for the event, analyze the information using a vertical analysis, measure financial data for reporting (Income Statement), evaluate the impact of organizational activities on society (the event), articulate problems, evaluate quantitative data, and communicate clearly using accounting terminology and plain language as appropriate (reflective paper).

Additionally, accounting faculty is essential to the student's academic success. It has been recommended that accounting faculty incorporate more service learning in the accounting curriculum to retain professional credibility and relevancy. Adding service learning to the course content will not only enhance the student's learning experience but will positively impact their long-term ethical and professional conduct (Calvert et al., 2009).

Research conducted on high-impact teaching practices in higher education: a best evidence review, found that quality learning environments facilitate application/practice opportunities in authentic or simulated practice situations, among others (Smith & Baik, 2019).

However, the social responsibility and community involvement aspect of service learning is not the primary justification for making service learning a part of the accounting curriculum. Instead,

the primary justification for service learning in accounting education is to develop skills considered necessary by the accounting profession (Rama et al., 2004).

GENERAL EDUCATION OUTCOMES & COURSE LEARNING OUTCOMES

Each of the five project parts, as described below aligns with the following QCC General Education Outcomes and Course Outcomes:

As per the syllabus (see appendix):

General Education Outcomes (see appendix):

- Communicate effectively in various forms. (Part 5)
- Use analytical reasoning to identify issues or problems and evaluate evidence in order to make informed decisions. (Part 1, 2, & 3)
- Reason quantitatively as required in various fields of interest and in everyday life. (Part 1, 2, & 3)

Course Learning Outcomes:

Students will achieve the following course objectives:

1. Formulate plans to test revenue and expense classifications on the income statement including special items. (Part 1, 2, 3, & 4)

THE EVENT

BEE GEES GOLD - Saturday, April 29, 2023, 8pm

Backed by a live band, the Bee Gees Gold Tribute recreates the look and sound of the Bee Gees from the 60's to the late 70's, with their unique falsettos and the songs that made them legends. John Acosta has performed as Barry Gibb all over the world. His portrayal of the lead singer has a zest for detail like no other. From the face to the falsetto Acosta's portrayal of Barry Gibb is spot on! Joining him is Daryl Borges (Robin) and Jeff Celentano (Maurice) as the brothers Gibb. The Bee Gees Gold Tribute is the ultimate salute and opportunity to experience the Bee Gees in their prime once again. Get ready to be wowed by their magic, and enjoy all of the hits including the disco classics *Stayin' Alive*, *You Should Be Dancing*, *Night Fever* and others" (IN-PERSON EVENTS, 2023).

Queensborough Community College Performing Arts Center (QPAC)

"The QPAC has a long history of over 50 years bringing high level of accessible world-class entertainment to the community at large. It has successfully produced over 1,200 performances and served over 1 million individuals in its intimate 800-seat theater. QPAC is strongly committed to expanding public access to the arts for everyone. The center's affordable prices allow Queens' working families, younger generations and seniors the opportunity to enjoy first-rate performances locally. The performances are of the highest quality and QPAC strives to offer multi-cultural entertainment that mirrors the diversity of the borough. This diversity is reflected in a wide range of performances. The Center is also a learning laboratory that provides many cultural and artistic opportunities to the College's students in an effort to integrate the arts into the learning process" (Agin, S. 2023).

The benefits to the community partner - QPAC and QCC (Not for Profit Organization)

QPAC is a not-for-profit organization that relies not only on selling tickets for events but also on sponsorship. As Susan (Executive and Artistic Director) explains, some sponsors require free

tickets to be offered to the students. QPAC and QCC aim to integrate arts with education to provide positive academic experiences and improve retention. One of QCC's goals listed on its website is "Shaping the Student Experience: Through a nurturing and diverse environment and commitment to academic excellence and rigor, the college seeks to promote critical thinking, intellectual inquiry, global awareness, civic responsibility, and cultural and artistic appreciation." (Academic Senate, 2017). The service learning fits perfectly with the goal of promoting critical thinking, civic responsibility, and cultural and artistic appreciation. In addition, multicultural events promote diversity and inclusion, making the students feel like they belong, increasing persistence, and improving retention and graduation rates.

Survey outcomes

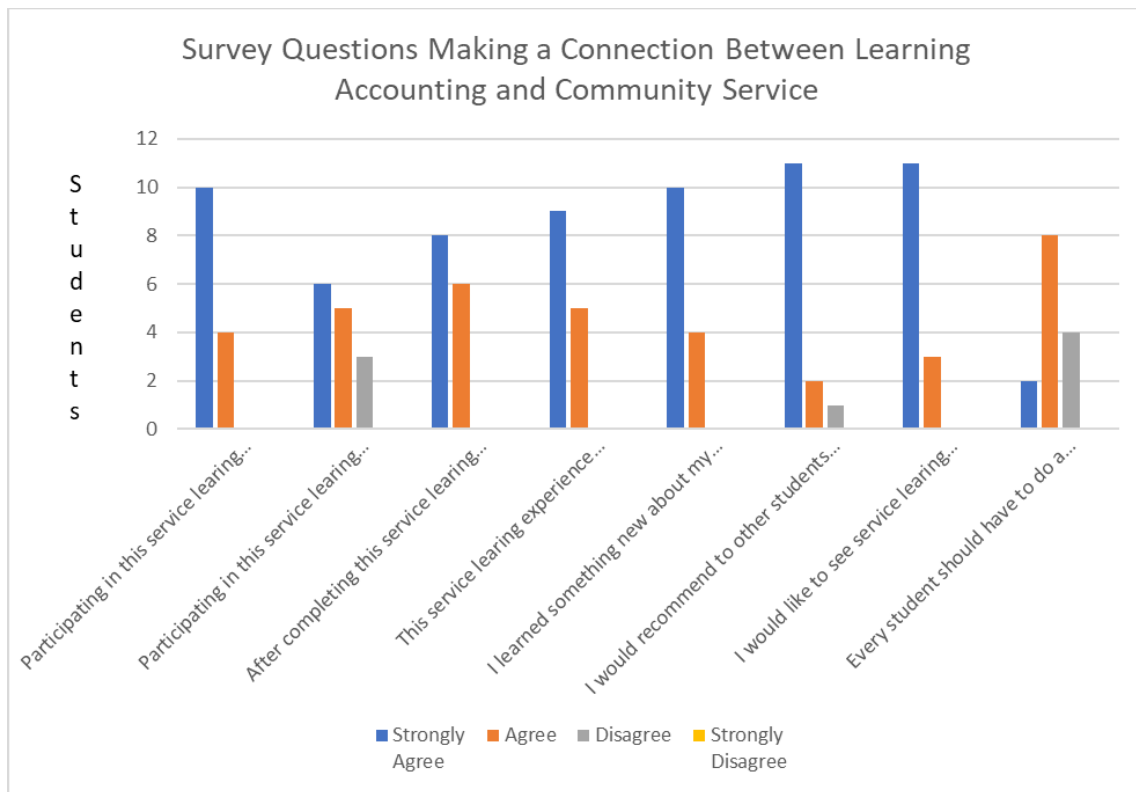
Based on student responses to survey questions, it is clear that most students believe that participating in this project helped them connect with what they were learning in class meaningfully. A total of 14 students participated in this project. Of those, 71 percent strongly agreed, and 29 percent agreed that the project helped them to connect with what they were learning in class. All of the students (79% strongly agree and 21% agree) would like to see service-learning opportunities included in other business/accounting courses. In addition, the majority (93%) would recommend other students to participate in such projects. Also, all students (100%) felt that they learned something about the community through this experience. As figure 2 and 3 demonstrates, the project was successful in achieving the goal of making a clear connection between accounting curriculum and actual accounting practice. The students went beyond "number crunching" and "rule memorizing" to actual analysis and problem-solving.

Figure 2. Student survey questions.

	Strongly Agree	Agree	Disagree	Strongly Disagree
Participating in this service learning project helped me to connect to what I am learning in my class in a meaningful way.	10	4	0	0
Participating in this service learning project improved my relationship with my classmates and/or instructor.	6	5	3	0
After completing this service learning project I have a better understanding of accounting practices in actual practice.	8	6	0	0
This service learning experience increased my understanding of the revenues and expenses associated with running an entertainment event.	9	5	0	0
I learned something new about my community through this experience.	10	4	0	0
I would recommend to other students to participate in service learning projects.	11	2	1	0
I would like to see service learning opportunities included in other business/accounting courses.	11	3	0	0
Every student should have to do a service learning project in order to graduate.	2	8	4	0

Note: This figure presents student answers to survey questions regarding the service-learning project connection between meaningful service to the community, core academic requirements for learning accounting, and making a connection between what they are learning in class and the actual accounting practice.

Figure 3. Chart Survey questions



Note: This figure presents student answers to survey questions regarding the service-learning project connection between meaningful service to the community and core academic requirements for learning accounting.

CONCLUSION

This paper has shown how the academic service-learning approach combines meaningful service to the community and enhances what students are learning in the classroom with the benefit of service to the community, strengthening the accounting program.

The service-learning project described in this paper demonstrated a natural fit with the foundational competencies of the framework for aspiring CPAs as recommended by the AICPA. The project also aligned perfectly with general education and course learning outcomes provided on the syllabus for the Intermediate Accounting course.

The utilization of ASL as a pedagogical tool seemed to have positively impacted the students who participated in the project, supported by the survey and reflection paper answers. The students who participated in the project seemed to have made a clear connection between what they were learning in class, with the added benefit of going beyond the textbook and the actual accounting practice, making the project a complete success.

Based on research, we know that high-impact practices such as service-learning projects help empower students. It is time to empower ourselves (practitioners, researchers, and leaders) to assess their worth fully. Therefore, Academic Service Learning as a discipline would benefit from further inquiry to measure its lasting effect. Additional studies that examine what leads to what during ASL experiences would help others develop more effective programs.

REFERENCES

- Academic Service-Learning. (n.d.). Queensborough Community College (CUNY). <https://www.qcc.cuny.edu/cetl/serviceLearning.html>
- Academic Senate. (2017, February 14). Mission & Goals. *Queensborough Community College (CUNY)*. Retrieved October 4, 2023, from <https://www.qcc.cuny.edu/about/mission.html>
- Agin, S. (2023). QPAC - About the Center. Queensborough Community College (CUNY). <https://qpac.qcc.cuny.edu/about-us.html>
- Bingle, R.G., Games, R. & Malloy, E.A., editors (1999). *Colleges and Universities as Citizens*, Boston: Allyn and Bacon.
- Black, G. (2002). Incorporating Service Learning Into The Business Curriculum. *Journal of Business Administration Online*, 1(2). [Http://jbao.atu.edu](http://jbao.atu.edu)
- Calvert, Victoria & Kurji, Rafik & Kurji, Shiraz. (2009). Service learning for accounting students: what is the faculty role? https://www.researchgate.net/publication/242757633_Service_learning_for_accounting_students_what_is_the_faculty_role
- Celio, C. I., Durlak, J., and Dymnicki, A. (2011). A meta-analysis of the impact of service-learning on students. *J. Exp. Edu.* 34, 164–181. doi: 10.5193/JEE34.2.164
- Connected for Better. (n.d.). AACSB. <https://www.aacsb.edu/about-us/advocacy/societal-impact#:~:text=Over%20950%20AACSB-accredited%20business%20schools%20in%20more%20than,and%20community%20engagement%2C%20including%20partnering%20with%20>
- Finley, A. (2019, November). A comprehensive approach to assessment of high-impact practices (Occasional Paper No. 41). Urbana, IL: University of Illinois and Indiana University, National Institute for Learning Outcomes Assessment (NILOA).
- IN-PERSON EVENTS. (2023). Queensborough Community College (CUNY). <https://qpac.qcc.cuny.edu/QPAC-Events/in-person-events.html#beegees>
- Kawai, T. (2021, January 7). A Theoretical Framework on Reflection in Service Learning: Deepening Reflection Through Identity Development. *Frontiers in Education*. <https://doi.org/10.3389/feduc.2020.604997>
- Kuh, G. D. (2008). High-Impact Educational Practices. : e Association of American Colleges and Universities.. <file:///C:/Users/Borin/Downloads/High-Impact-Ed-Practices1.pdf>
- Queensborough Community College. Website for Queensborough Community College. (n.d.). <https://www.qcc.cuny.edu/registrar/undergraduate-level-rules.html>
- Rama, D.V., S.P. Ravenscroft, S.K. Wolcott, and E. Zlotkowski. (2004) "Service-learning outcomes: Guidelines for educators and researchers." *Issues in Accounting Education* 15 (3) (2000), 657-693.
- Rhodes, N.J., & Davis, J.M. (2001). Using service learning to get positive reactions in the library. *Computers in Libraries*, 21(1), 32-35.
- Smith, Calvin D. & Baik, Chi (2019) High-impact teaching practices in higher education: a best evidence review, *Studies in Higher Education*, 46:8, 1696-1713, DOI: 10.1080/03075079.2019.1698539
To link to this article: <https://doi.org/10.1080/03075079.2019.1698539>
- Still, Kelley & Clayton, Penny. (2004). Utilizing Service-Learning in Accounting Programs. *Issues in Accounting Education - Issues Account Educ.* 19. 469-486. 10.2308/iace.2004.19.4.469.
- Sulentic Dowell, M. M. (2008). Academic Service Learning as Pedagogy: An Approach to Preparing Preservice Teachers for Urban Classrooms. *JOURNAL OF TEACHING AND LEARNING*, 5(2). <https://doi.org/file:///D:/Documents/Reseach%20project%20Paper%20ASL/cgreig,+2+-+Dowell+Gallery.pdf>

-
- The AICPA Foundational Competencies Framework for Aspiring CPAs. (2023). *www.aicpa-cima.com*. <https://www.thiswaytocpa.com/segmented-landing/foundational-competencies-framework/>
- Ulrich, M., & Murolo, S. B. (2019). The Business of Entertainment: A Service Learning Project for Accounting. *Research Gate*. https://doi.org/https://www.researchgate.net/publication/361374873_Business_of_Entertainment/citation/download
- Vaquero-Diego, M., & López-Vázquez, B. (2022). An opportunity for transformative learning in higher education through virtual teaching innovation. *Journal of Management and Business Education*, 5(3), 231–246. <https://doi.org/10.35564/jmbe.2022.0014>
- Weygandt, J. J., Kimmel, P. D., Mitchell, J. E. (2020). *Accounting Principles* (14th ed., p. 18-12). : Wiley.

APPENDIX

Appendix 1. Sample service-learning project

Dear Student:

I would like to incorporate a Service-Learning Project into this class. If you are not familiar with Service Learning - Service Learning is an opportunity to enhance what you are learning in the classroom with the benefit of service to our community.

The project that I would like to integrate into our class would require ratio (vertical) analysis on the incomestatement for a QPAC show this semester, which you will attend. In addition, you would also be requiredto forecast the revenue and expenses of the event, write a reflective paper, and participate in a survey atthe end of the project. All the activities related to this project will take place outside of the classroom, with my assistance. This project is worth 10% of your final grade. As aforementioned, Service Learning is a great opportunity to take what you have learned in theclassroom to help the community.

If you decide not to participate in this project, you will be required to instead participate in a groupproject PowerPoint presentation.

Topic: Research the importance of ethics in accounting and financial decisions, including the Sarbanes-Oxley Act. Be sure to include a summary of the Sarbanes-Oxley Act in your presentation.

Required: Prepare a PowerPoint presentation for the topic provided.

The presentation must be between 15 to 20 minutes in length. No less than 12 slides of information, thecover page, and the reference page are separate. Everyone on the team must participate. The grade is earned based on individual work. Make sure to include a reference page at the end of the presentation. Also, add a slide at the end of the presentation to identify each team member and his/her contribution to the presentation. Everyone on the team must participate.

Be sure to include a cover page and reference page in APA format. Please see:

<http://www.calvin.edu/library/knightcite/> Or <https://owl.english.purdue.edu/owl/section/2/10/>

Students will be graded based on content, quality of presentation, and participation (worth 10% of yourfinal grade).

Please indicate below what project you are interested in participating in.

	Service-Learning Project	Teamwork PowerPoint Presentation
I am interested in participating in this project.		

The project aligns with the following QCC General Education Outcomes and Course Outcomes:

As per the syllabus:

GENERAL EDUCATION OUTCOMES:

- Communicate effectively in various forms.
- Use analytical reasoning to identify issues or problems and evaluate evidence in order to make informed decisions.
- Reason quantitatively as required in various fields of interest and in everyday life.

COURSE OUTCOMES:

Students will achieve the following course objectives:

1. Formulate plans to test revenue and expense classifications on the income statement including special items.

Reflective Paper Scoring Rubric

	Excellent (4)	Good (3)	Adequate (2)	Weak (1)
RESPONSE TO ASSIGNMENT: The paper is expected to completely address the topic and requirements set forth in the assignment and are appropriate for the intended audience.	The paper responds to the assignment and addresses the topic and all requirements, at an appropriate technical level for the intended audience	The paper responds to the assignment and addresses the topic, but has minor weaknesses with respect to some of the requirements and/or appropriate technical level	The paper responds to the assignment and addresses the topic, but has significant weaknesses with respect to some of the requirements and/or appropriate technical level	The paper does not respond to many of the requirements of the assignment, and/or is poorly tailored for the intended audience

ANALYSIS AND DISCUSSION: The paper is expected to provide an appropriate level of analysis, discussion and evaluation as required by the assignment.	The presented material is completely analyzed and evaluated, providing support for main points with reasons, discussion of alternatives, explanations, and examples as appropriate	The presented material is analyzed and evaluated and appropriate reasons, discussion of alternatives, explanations, and examples are given for most of the main points	The presented material is analyzed and evaluated at a reasonable level but is not used effectively to support many of the main points	The depth of analysis and evaluation of the presented material is not sufficient, and the discussion contains unnecessary or trivial material
ORGANIZATION: The paper is expected to be well-organized in overall structure, beginning with a clear statement of the problem and ending with a clear conclusion	The paper is well-structured; its organization contributes to its purpose. The problem is clearly stated, and technical content is well ordered for clarity	The paper is generally well-structured, with only a few flaws in overall organization	The paper has a defined structure, but the organization is not optimal for supporting the presentation's content	The paper is poorly structured; organizational flaws undermine its effectiveness and clarity
CONCLUSIONS: Paper is expected to draw appropriate conclusions and recommendations based on its content	Key points are clearly re-stated at the end, so the audience clearly understands the purpose of the technical work	The paper has a conclusion, but some of the key points are not highlighted effectively	The paper has a brief conclusion but is not substantial in content	The paper seems to end abruptly without any summation for the audience

Appendix 2. Sample student survey

Please take a few minutes to respond to the following 15 questions. Keep in mind your Queensborough Community College service-learning experience as you respond. Your anonymous responses will be used to help improve the service-learning program for future Queensborough Community College students.

If you have anything that needs additional information the last question will allow you to provide that detail. Should you have any questions, please contact me.

1. Participating in this service project helped me connect to what I am learning in my class meaningfully.

Strongly Agree

Agree

Disagree

Strongly Disagree

2. Participating in this service project improved my relationship with my classmates and instructor.

Strongly Agree

Agree

Disagree

Strongly Disagree

3. After completing this service project, I better understand accounting practices in actual practice.

Strongly Agree

Agree

Disagree

Strongly Disagree

4. This Service-Learning experience increased my understanding of the revenues and expenses associated with running an entertainment event.

Strongly Agree

Agree

Disagree

Strongly Disagree

5. I learned something new about my community through this experience.

Strongly Agree

Agree

Disagree

Strongly Disagree

6. I would recommend other students to participate in service-learning projects.

Strongly Agree

Agree

Disagree

Strongly Disagree

7. I would like to see Service-Learning opportunities included in other business/accounting courses.

Strongly Agree

Agree

Disagree

Strongly Disagree

8. Every student should have to do a Service-Learning project to graduate.

Strongly Agree

Agree

Disagree

Strongly Disagree

9. I completed ____10____ service hours through this project.

10) Why did you choose to take a service-learning project for this course?
Please check the reason that had the biggest impact:

A. I wanted to learn about accounting in actual practice.

B. I usually do better in courses with an active learning component.

C. I wanted to know more about service learning.

F. Other (Please specify):

11) Gender:

A. Male

B. Female

12) Age:
older

A. Younger than 18

B. 18-28

c. 29-39

d. 40 or older

13) Class Year: A. Lower Freshman (0-14.9) B. Upper Freshman (15-29.9) C. Lower Sophomore (30-44.9) D. Upper Sophomore (45-59.9) E. Lower Junior (60-74.9) F: Other (specify):

14) What is your ethnicity?

A. Black/African American

B. Hispanic/Latino (regardless of race)

C. Asian

D. Native American

E. White

F. Two or more races

G. Other (please specify): _____

15) Have you participated in a service-learning project before?

A. Yes B. No

16) During the year, I volunteer for community service.

A. Yes B. No

17) I plan to volunteer for community service after this class is completed.

A. Yes B. No

18) This project helps me better understand the Income Statement's preparation.

A. Yes B. No

19) The service I will perform in the community will enhance my communication ability in a "real world" setting.

A. Yes B. No

20. Please take a moment to describe what impact your service-learning experience had. For instance, consider sharing something you learned, how the experience impacted your understanding of a concept, or how the experience impacted your desire to continue learning.

Service-learning was something that I did not know QCC provided. I hope that other classrooms start using this program too because it is a fun and interactive way to learn outside the classroom. The experience helped me better understand vertical analysis through working on the income statement. I also learned that it is hard to make a profit through shows because a large portion of the expense went to the show fees.

Appendix 3. Sample student income statement

			VERTICAL ANALYSIS
	PROJECTED	ACTUAL	
DATE			
ARTISTIC INCOME			
CONCESSION	\$ -	\$ -	
TICKET SALES	\$ 17,500.00	\$ 15,860.00	100.00%
SUBTOTAL			
EXPENSES			
LICENSES	\$ 300.00	\$ -	
RENTALS	\$ 2,200.00	\$ 1,145.20	7.22%
SERVICES	\$ 1,500.00	\$ 1,600.00	10.09%
CREW	\$ 1,500.00	\$ 1,164.00	7.34%
SHOW FEES	\$ 10,000.00	\$ 11,500.00	72.51%
HOTEL	\$ -	\$ -	
CATERING	\$ 500.00	\$ 305.00	1.92%
TRANS.	\$ 200.00	\$ -	
SECURITY	\$ -	\$ -	
SHOW EXPENSE	\$ 16,200.00	\$ 15,714.20	99.08%
SHOW PROFIT/LOSS	\$ 1,300.00	\$ 145.80	0.92%

Appendix 4. Sample student reflection

Reflective paper

As part of my service-learning project, I was tasked with estimating the revenue and expenses for a Bee Gees tribute concert. This experience taught me a lot about event planning and budgeting, and it helped me develop valuable skills that I can use in the future. Participating in a service-learning project impacted my understanding of a concept by providing hands-on experience and practical knowledge. When you work on a project that involves applying a concept in a real-world setting, you can gain a deeper understanding of how the concept works in practice. For example, in this project learning about vertical analysis of income statement in class, participating in a service-learning project that involves making an income statement for an event can help me gain practical experience and see how much the concepts learned in class apply to real-world situations.

To forecast the revenue and expenses for the Bee Gees event, I used consistency of QPAC, the number of seats in QPAC, how known it was, and who was performing. I estimated that the Bee Gees event would generate \$17,500 in revenue and have \$16,200 in expenses, resulting in a net income of \$1,300.

This experience had a significant impact on me in several ways. First, it helped me develop my skills in event planning and budgeting. I learned how to use simple information to finish this project and I gained a better understanding of how to analyze financial statements. Second, it helped me develop my communication skills. I reached out for help to gather data and develop the estimate, and I had to communicate effectively to ensure that I was getting what I needed from my professor to finish my project. Finally, it helped me develop my leadership skills. I had to make sure my work was done on time before the due date, which required me to be organized, proactive, and assertive.

This experience has motivated me to continue learning and developing my skills in event planning and budgeting. I plan to take additional courses in finance and accounting to gain a deeper understanding of financial modeling and analysis. I also plan to seek out opportunities to volunteer at other events and

gain hands-on experience in event planning and management.

Some things I learnt while doing this project.

1. Revenue: The income statement can tell you how much revenue the event generated by the statement. This can help you understand how successful the event was at generating income.
2. Expenses: The income statement can also tell you how much was spent by the statement. This can help you understand where the event allocated its resources and where it may be able to cut costs.
3. Profitability: By subtracting expenses from revenue, you can calculate the event's net income. This can help you understand how profitable the event was and whether it generated enough income to cover its expenses.
4. Trends: By comparing income statements from different events, you can identify trends in the event's financial performance. For example, if revenue has increased from past events, this may indicate that the organization/center (QPAC) is growing.
5. Areas for improvement: By analyzing the income statement, you may be able to identify areas where the event can improve its financial performance. For example, if expenses are higher than revenue, the event may need an increase in the cost of tickets or bargain with performers to perform for less or other ways to lower expenses.

One of the most valuable lessons I learned from this experience is the importance of being flexible and adaptable. Even with my planning and forecasting, there were unexpected challenges that arose during the event (it rained heavily that day and I was a little sick) that required me to adjust my plans. By staying calm and taking meds, and staying focused, I was able to overcome these challenges and ensure that my project was a success.

Overall, this experience has inspired me to continue learning about event planning and budgeting, and I am excited to apply the skills I developed to future projects. I have gained valuable knowledge and experience that will be useful in my future career, and I am grateful for the opportunity to have participated in this service-learning project.

Appendix 5. BU103 – Intermediate accounting syllabus

QUEENSBOROUGH COMMUNITY COLLEGE

The City University of New York

Business Department

Course Syllabus

BU-103 INTERMEDIATE ACCOUNTING I

4 credits

Prerequisite: BU-102, with a grade of C or better

5 hours

COURSE DESCRIPTION:

Review of basic accounting concepts, procedures, and financial statements, including the Statement of Cash Flows: the principles of accounting applied to special problems involving cash, receivables, inventories, current liabilities, stockholders' equity, including earnings per share.

CURRICULA FOR WHICH THIS COURSE IS REQUIRED:

A.S. QCC/John Jay Dual/Joint Accounting for Forensic Accounting A.A.S. Accounting

PROGRAM OUTCOMES:

- Analyze and evaluate business transactions and summarize for internal and external financial reporting.

GENERAL EDUCATION OUTCOMES:

- Communicate effectively in various forms.
- Use analytical reasoning to identify issues or problems and evaluate evidence in order to make informed decisions.
- Reason quantitatively as required in various fields of interest and in everyday life.

COURSE OUTCOMES:

Students will achieve the following course objectives:

1. Identify and describe accounting theory and practice including asset, liability and stockholder's equity classifications and presentations on the balance sheet.
2. Formulate plans to test revenue and expense classifications on the income statement including special items and also the operating, investing and financing activities on the statement of cash flow.
3. Explain inventory costing methods and the recording and reporting of receivables.

REQUIRED MATERIALS:

Intermediate Accounting, 17th ed. Kieso, Weygandt, Warfield. Wiley. ISBN: 978-1-119-50358-3 (Bundle — Access card with loose leaf book) ISBN: 978-1-119-50359-0 (Access to WileyPLUS; includes Ebook)

METHODS BY WHICH STUDENT MAY BE EVALUATED:

Methods that will be used to evaluate student learning include:

1. Participation
2. Case Studies
3. Exams
4. Homework
5. Project

Spring 2023

Assignments:

The text chapters must be read in advance of the lectures. Brief exercises, exercises, and problems appear on the next page of this outline. Homework may be assigned at the instructor's discretion. Completed assignments must be prepared by the student and available for presentation when assigned by the instructor. At the discretion of the instructor, the term grade may be reduced for assignments not completed in acceptable form

GUIDELINES FOR SUCCESSFUL COURSE COMPLETION:

Examinations will be scheduled and announced in advance. Six class hours during the term will be used for examinations. A review of examinations will take place when the examination is returned to students. An in-class final examination will be given during the final examination period.

It is very important that students attend every scheduled class meeting of a course. Students with unexcused absences totaling 15% or more of the contact hours for the course may receive a grade of WU unless they officially withdraw from the course.

ACADEMIC INTEGRITY:

Academic honesty is expected of all students. Any violation of academic integrity is taken extremely seriously. All assignments and projects must be the original work of the student or teammates. Plagiarism will not be tolerated. Any questions regarding academic integrity should be brought to the attention of the **instructor**. The following is the Queensborough Community College Policy on Academic Integrity: "It is the **official** policy of the College that all acts or attempted acts that are violations of Academic Integrity be reported to the Office of Student Affairs. At the faculty member's discretion and with the concurrence of the student or students involved, some cases though reported to the Office of Student Affairs may be resolved within the confines of the course and department. The instructor has the authority to adjust the offender's grade as deemed appropriate, including assigning an F to the assignment or exercise or, in more serious cases, an F to the student for the entire course." The college's policy on Academic Integrity can be found at

http://www.qcc.cuny.edu/governance/docs/Academic_Integrity_Document.pdf

ACCOMMODATIONS FOR DISABILITIES:

Any student who feels that he or she may need an accommodation based upon the impact of a disability should contact me privately to discuss his/her specific needs. Please contact the office of Services for Students with Disabilities in Science Building, Room S-132, 718-631-6257 to coordinate reasonable accommodations for students with documented disabilities. You can visit the Services for Students with Disabilities website by clicking on this link:

<http://www.qcc.cuny.edu/SSID/>

LEARNING CENTER:

The QCC Learning Center (Room L-125) provides 'free walk-in tutoring services' for all QCC Accounting (Business) courses. It is located on the first level of the Library Building.

Spring 2023

COURSE TOPICS AND ASSIGNMENTS

<u>Chapter</u>	<u>Topic</u>	<u>Written Assignments</u>		
		<u>Brief Exercises</u>	<u>Exercises</u>	<u>Problems</u>
1	Financial Accounting and Accounting Standards		Case 1,2,3,4,5,8,9,12,13,14	
2	Conceptual Framework for Financial Accounting	1,2,6	3,4,5,6 Case	1,2,3,4
3	The Accounting Information System	5,6,7,8,9	5,6,8,10,12	6,10
4	Income Statement and Related Information	2,3,4,5,9,10	5,6,8,9,14	3,4
18	Revenue Recognition	2,3,4,5,6,7,8,9,12,23	1,2,5,6,7	1,2,3,6
5	Balance Sheet and Statement of Cash Flows	1,2,3,4,5,6	2,5	1,2,3,6
23	Statement of Cash Flows	1,2,4	1,7,13,14,15	3,4
7	Cash and Receivables	1,3,5,6,7	6,7,8,9,10,14, 18, 19	1,3,6
8	Valuation of Inventories: A Cost Basis Approach	3,5,8	16,17,18,22,24, 26	4,6,10
9	Inventories: Additional Valuation Issues	2,7,8	2,3,7,21, 22	2,5,7,8
13	Current Liabilities and Contingencies	2,3,5,6,7,8	3,6,8,10, 11,13,16,17	2,3,5,10
15	Stockholders' Equity	1,3,4,5,7	2,3,5,7,8,9,10,11,12,14,18,22	1,2,3,6,8
16	Dilutive Securities and	1,3,4,9,10,11,13,14	1,3,4,7,8,10,15,16,20,22,25	2,3,7,8

Spring 2023

DECLARATION OF CONFLICTING INTERESTS

The author declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

CRedit AUTHOR STATEMENT

The author has contributed equally to all parts of the work.