



From Theory to Practice: Integrating Service-Learning into Accounting Education

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Presentation Overview

- Today we will discuss the value of Service-Learning Projects (SLPs) which are course projects which connect students to a local organization to work on real-world business problems
 - Dr. Breece and Dr. White will describe their experience executing SLPs
- We address how SLPs can address accounting pipeline and diversity issues
- We discuss how to design and implement service-learning initiatives that align with course objectives, engage students, and provide meaningful real-world experiences.
- We will explore strategies for collaborating with institutions, non-profits, and community organizations to create sustainable and impactful service-learning opportunities.



Who we are

- My name is Dr. Dena Breece and I am interim department chair of the Accounting, Finance, and Information Technology Department and an associate accounting professor at UNCP
- I am a first-generation, non-traditional student
- My work experience consists of over 20 years of accounting industry experience, primarily in supervisory positions and in state and local government
- Additionally, my academic experience overlapped my industry work for 8 years. I have taught accounting for more than 19 years, now.



Who we are

- Based on my background and teaching philosophy, I look for ways to incorporate real-life scenarios through partnerships like SLPs, experiential learning, and critical thinking applications into my courses
- I became engaged in teaching SLPs more than 10 years ago. Based on my strong community/professional service work and desire to place students in an accounting role, SLPs have been a win-win-win for students, our community partner, and rewarding as an instructor.



Who we are

- My name is Dr. Todd White and I am an assistant professor in the Accounting, Finance, and Information Technology Department at UNCP
- I am a graduate of the University of Notre Dame, the University of Akron, and Virginia Tech University
- I worked briefly as a CPA in the tax department of a public accounting firm
- I have been in accounting education most of my working life



Who we are

- Dr. Breece helped me realize the value of service-learning projects
- I conducted my first service-learning last fall, and it was a very valuable experience, both for the students and for me as the instructor



Accounting Pipeline Challenges

- The AICPA reported that in 2022, the number of students getting an accounting degree
 - Dropped 7.8% from 2021 at the undergraduate level
 - Dropped 6.4% from 2021 at the master's level
- This represents a 7.4% drop (in both degrees overall) and it is the largest single year drop since 1995
- Some of the reasons cited are lower pay compared to tech and banking, employee burnout, and the 150-credit hour requirement



Diversity Challenges in Accounting

From the Forbes article *The Cost of Inequality* (2023, April 21):

- Only 2% of CPAs are African American
- Only 1% of partners at CPA firms are African American
- Gartner research indicates diversity improves team performance by 30%
- McKinsey & Company indicate companies with more gender and ethnic diversity are 36% more profitable than companies with less diversity



Potential of SLPs to Improve Accounting Recruitment and Diversity

- Service-Learning Projects give students a chance to see a real-world accounting problem
- Students are excited and engaged by the challenges confronted in a real organization and the rewarding experience from collaborating with the partnership
- The judgment and critical-thinking skills demanded by SLPs foster interest and enthusiasm regarding their future accounting careers
- SLPs empower minority and other underserved student communities by instilling within them a sense of professional confidence and capacity



UNCP History and Student Profile

- Our University began as a native-American serving institution created to educate the Lumbee tribe of North Carolina
- The Croatan Normal School was formally created in 1887. In 1939, it became a four-year institution and renamed Pembroke State College for Indians
- In 1969, it was incorporated into the UNC System as Pembroke State University and in 1996 the name was changed to UNC-Pembroke
- Today, we are a minority-majority institution with about 39.1% white students, 29% African American students, 12% Native American students, and 9.5% Hispanic students



UNCP History and Student Profile

- UNCP is situated in Robeson County which is socio-economically the lowest of 100 counties in North Carolina
- The crime rate in the surrounding area is uncharacteristically high for a rural area
- In addition to violence, drug addiction and unemployment are problems that plague the surrounding area



UNCP History and Student Profile

- Due to the surrounding conditions and the underserved communities they come from, our students come in with a number of challenges such as:
 - Lack of professional experience
 - Minimal exposure to professionals such as accountants in their network
 - Lower professional and academic confidence



Describing Service Projects

- Before we talk about the benefits to underserved student populations of service projects, we will describe these projects in detail



Describing Service Projects

- Course: Forensic Accounting & Fraud Examination – SLP 1
 - Hyflex course – face-to-face and online delivery
- Partner: Non-profit 501C3 organization located in Robeson County – retail store and largest County food pantry
- Objective: Assist in increasing fraud prevention procedures and awareness and fraud detection measures
- Project:
 - Held entrance conference with community partner to gain insight on the organization and existing written policies and procedures
 - Students collaborated to review and make recommendations on internal control policy, code of ethics, and whistleblower policies
 - Held exit conference with community partner to present revised policies and discuss reflections



Describing Service Projects

- Course: Forensic Accounting & Fraud Examination – SLP 2
 - Hyflex course – face-to-face and online delivery
- Partner: Non-profit 501C3 organization located in Robeson County – retail store and largest County food pantry. Due to SLP 1 success, partner requested an additional SLP the following year.
- Objective: Assist in increasing fraud prevention procedures and awareness and fraud detection measures. As part of a University grant, student assisted in overseeing SLP
- Project:
 - Held entrance conference with community partner to gain insight on the organization, any fraud risks, and ways we could make a societal impact on the organization
 - Students researched fraud prevention and detection trends and techniques on the Internet – images, videos, articles, blogs, web sites
 - Developed a fraud prevention and detection awareness training packet the employer can share with employees and volunteers
 - Held exit conference with community partner to explain training packet and reflections



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Describing Service Projects





Describing Service Projects

- Course: Managerial Accounting
 - Face-to-face delivery
- Partner: For this SLP, we partnered with a local non-profit, as well as an owner of adult group homes.
- Objective: Student teams interviewed these businesses to learn more about their operations to design key performance indicators (KPIs) that the business could follow and implement
- Project:
 - Student teams had conference style meetings with the organization assigned to the team. In these meetings, student teams interviewed the business to learn more about their operations.
 - Using the information gleaned from interviews, student teams developed key performance indicators and critical success factors (CSFs) that should be implemented in the business
 - Students presented their results to their clients at the end of the semester in a keynote presentation format



Setting Key Performance Indicators





Benefits of SLPs to Students

- The following important benefits have been witnessed:
 - SLPs instill within students a sense of professional capability and confidence; thereby, students can overcome imposter syndrome, which is the fear of faking it as opposed to achieving skillsets/success
 - SLPs enhance students' commitment to the profession as they begin to identify more and more as an accountant
 - SLPs help students to meet other business professionals and gain confidence in their networking skills



Benefits of SLPs to Students

- I would like to share with you the story of Roger (disguised name)
- Had no prior work experience – resume language regarding the project used as experience
- Currently, studying for the CPA exam since graduating in May
- Prior to the project – quiet, unsure about taking the CPA exam and accounting career path
- After the project, Roger indicated:
 - More engaged in classes
 - Clear on his career path in the audit and assurance field
 - Ready to take on the CPA exam – awarded the NC State Board of Examiners voucher to take the exam as selected by the UNCP accounting department
- Quote – “Dr. Breece encourages students to participate in class and step outside of their boundaries through various activities such as The Mock Audit, interviews, and acted-out scenarios. As well as being available to experience aspects of the auditing world when we did the Mock Audit of the data center. This is one of the highlights of my time at UNCP.”



Benefits of SLPs to Students

- I would like to share with you the story of Rose (disguised name)
- Worked as a facility team member (managed online/pickup orders, inventory work) at a Target store in the area while in college
- Currently works at a private equity firm and is a billing coordinator across several regions in different states
- Prior to the project – quiet, unsure of skillset and direction
- After the project, Rose indicated:
 - Solidified her choice of accounting and has plans to attend graduate school
 - Helped her to see that as students they can make a difference on the community
 - Felt like she had accomplished something
 - Gave her more confidence
 - Enabled her to speak up more in meetings at her current job
- Quote – “As a person that completed the project, I grew in the sense that I learned it is okay to do different and new things because it may be something that inspires you to do something overall.”



Benefits of SLPs to Students

- I would like to share with you the story of Neal (disguised name)
- From the area and worked as a cashier at a grocery store and taught Spanish at a local Christian school
- Currently works as a staff II accountant in the audit and assurance department of a medium size accounting firm
- Prior to the project
 - Close minded on accounting – thought it was “just bookkeeping”
 - Nervous about applying for jobs, thought she would have time later
 - Earning the CPA license was a distant goal
- After the project, Neal indicated:
 - Realized that you could do more with accounting and that you can help other businesses
 - Provided hands on experience in a real-world situation – used in interview and received offer on the first job applied for
 - Had little relevant work experience to correlate to accounting
 - Indicated that the project was the best part of the resume
 - Confidence booster
 - Recruiting events – represents firm and meets with students
 - CPA – studying and pursuing now



Benefits of SLPs to Local Businesses

- In addition to the benefits SLPs provide to students, the participating organization benefits through:
 - Receiving unique and creative insights into accounting-related projects that they have been too constrained to address
 - The SLPs help businesses to understand the importance of taking an active interest in the development of future talent



Important Considerations for Executing a Successful SLP

- The following represent important guidelines I have learned over time, and they help to ensure a successful SLP project
- SLP initial brainstorming:
 - Does your institution have a structured system for SLPs through community engagement
 - If so, make contact, review policies, ensure course is tagged through Registrar's office for presentation on students' transcripts. Nonetheless, provide students with language for their resume.
 - What accounting course(s) and why
 - All courses – enhance student learning, promote interest in the profession, build confidence and skills, resume/interview item
 - Lower-level courses - promote program recruitment – potential for additional minor, major
 - Upper-level courses – promote program retention, greater complexity and critical thinking
 - Project options – size of class, manageable project, time constraints
 - Potential partners (institution and personal network, alumni)



QuickStart Action Plan to Get an SLP Up and Running – part 1

- The following represent the four primary steps to get an SLP up and running effectively (UNCP, 2024):
- Step one: Identify learning objectives
 - What are the course learning objectives
 - How can your SLP support and improve upon the learning objectives for your course
- Step two: Determine how service and academic content enhances student learning outcomes
 - Individual, groups, mixture of teamwork, team leads, face-to-face/online/hybrid
 - Time to complete
 - Skill development
 - Impact of SLP on students



QuickStart Action Plan to Get an SLP Up and Running – part 2

- Step three: Contemplate community partners
 - Select partner
 - Consider expectations of all parties involved – instructor, partner, students
 - Identify any needs, assets, challenges, opportunities, and goals with the partner
 - Establish a reasonable timeline to meet all parties' expectations
- Step four: Develop student reflection
 - Identify framework for students to consider meaning and insight gained from the SLP
 - Determine type of reflection and timing
 - written assessments, journals, discussions, projections, oral presentations
 - Participation by the partner in the reflection process



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Brainstorming Activity



Step one: Identify learning objectives



Step two: Determine how service and academic content enhances student learning outcomes



Step three: Contemplate community partners



Step four: Develop student reflection



SLPs and the Recruiting Pipeline

- We all know our accounting profession is critical to ensuring integrity in markets and facilitating capital investment
- We need to promote our profession and ensure that the pipeline remains strong
- SLPs are a unique tool to generate interest and excitement surrounding the accounting profession
- Through dealing with real world accounting problems students gain confidence and become more committed to the profession
- SLPs address challenges unique to underserved student communities



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Questions





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Thank You!!

- Gracias!!

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