

EVALUATING SERVICE LEARNING: REFLECTION AND ASSESSMENT FROM THE STUDENT POINT OF VIEW

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ABSTRACT

Service Learning is usually evaluated through interviews with the community partners at the end of projects and through reflection papers and journals that the students produce. This paper will discuss the students' part of this evaluation, based on a service learning project in an accounting reporting course at San Diego State University. (For further detail on the entire course, see Vik and Doran, "Experiential Learning for Accountants: The Not for Profit Project," ABSEL Proceedings, March 2001.)

Students choosing a hands-on project write a journal and a reflection paper to evaluate the project. For the past six semesters, all students (both those doing a hands-on project and those doing the simulation) were asked to take a quick survey about the not for profit project. The results have given us reasons to retain and improve the project.

INTRODUCTION

Since 1995, the original project, involving students' designing a fundraiser for a local not for profit organization and writing a proposal for seed funding from a local corporation (for an overview of the assignment, see Attachment 1) has been used by 1890 accounting juniors in 48 course sections. This project was an excellent simulation of providing community service, so in 2001, a hands-on component was added: one team per class in the regular sessions (not possible in summer school because of the intense six-week sessions) was sent to a community partner to actually work on an existing fund raiser. Beginning in Summer of 2003, all students (both those doing a hands-on project and those doing the simulation) were asked to take a quick survey about the usefulness of the not for profit project. Several previous semesters' students were sent the survey by E-mail, but beginning with Fall 2003, students took the survey in class, which improved the response rate.

The Original Simulation Project (Excerpt from "Experiential Learning for Accountants: The Not for Profit Project," by Gretchen Vik and Martha Doran, a paper presented at ABSEL 2001.

WHAT STUDENTS LEARN DOING THE NFP PROJECT

In the required Reporting for Accountants class, this one major clustered project among several such assignments contains four segments that help students learn more about the not for profit community, fund raising, and persuasion. Students write *individual briefing memos* about self-chosen not for profits: What does this organization do? Who else deals with a similar population or projects? What amounts of money come in and go out of the organization? Where does the money come from (large donors? lots of grants?)? Where does the money go (percentage to administration, fund raising, to actual projects?)? What projects has the organization accomplished lately? To obtain this information, students perform Internet research, collect actual newsletters and brochures, and often interview organization employees and beneficiaries.

In teams of four to six students, students then choose one of their not for profits and develop a *persuasive proposal to a corporation* to obtain seed money for a fund raiser for the chosen organization. The proposal includes a persuasive letter to a specific person at the corporation; a two-page executive summary outlining the organization's goals, needs, fund-raising event, and the corporation's donation; a budget for the event showing all income (including in-kind donations of good and services) and all expenditures (including how the money earned at the event will be used); and attachments about the planned event (invitations, brochures, flyers, newsletter, program, schedule) and the capability of the not for profit to carry it off successfully (resumes, letters offering assistance, articles about previous successful events).

After delivering their proposal to another team assigned as their corporate board, each team gives a *10-12 minute board presentation* to the class and their board. Students need to reorganize their written proposal to be able to present it effectively, adding visuals that "sell" the proposed event and motivate the audience to donate to the chosen cause. After the presentation, the *board asks questions* written from members' reading of the complete proposal.

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Since 1995, over 1300 students (in 27 regular session classes of 40-45 each, seven winter/summer classes of 25-30 each, and an initial Fall 1995 section of 15 students) have completed this project with individual exposure to a local not for profit. During that time, teams prepared 262 persuasive proposals to corporations. This is a large number of business students who have learned about opportunities to give back to their communities. (end of excerpt)

Adding a Hands-on Service Learning Project

Allowing one team each semester to actually work with a local not-for-profit organization required changing the assignment by adding new deliverables to fit a real project. The course load for the students does not change, as students do either the simulation or the hands-on project, not both.

ASSIGNMENT PARTS (SPECIAL COMMUNITY SERVICE-LEARNING ASSIGNMENT)

Individual Journal and Reflection Memo
Team Report on Project

there cash flow issues? (Budget, Financial Statement, Annual Report?) Internal control issues? Did you learn about yourself, diversity, San Diego's needs, differences in people's lives? Are volunteers making a difference in this organization? How? What problems seem to be facing the organization, if any?

TEAM

Your role: Team of students who worked with a local NFP during the semester

Audience: IDS 390W class, in which each team has worked on an NFP project designing a fund-raiser and writing a proposal for funding

Task: Write a report (3-5 pages with attachments if applicable) describing your team's interaction with the NFP, the fund-raiser you worked on, and your results. Consider the issues listed in the reflection section as well as a typical SWOT analysis (some brainstorming issues for one organization are started below):

<p>STRENGTHS</p> <p>Meet mission/community needs Supplement government funding for cause Refer needs to other groups Exec. Director</p>	<p>WEAKNESSES</p> <p>Accounting records Carry-over from past years Changing board Auxiliary to parent organization</p>
<p>THREATS</p> <p>Competitive organizations for same \$ Same population Similar events Crowded social event schedule</p>	<p>OPPORTUNITIES</p> <p>New need, unmet need Partnerships with corporations New volunteers Younger (time > money) Join similar groups (economies of scale) New projects from other cities (sharing of ideas)</p>

Team Presentation
Board Questions (acting as BD for another team)

INDIVIDUAL

Your role: Student attending NFP meetings and working on fund-raiser

Audience: Your instructors and the NFP contact person

Task: Keep a journal of your interaction with the NFP (minimum of ten hours outside of the fund-raising event) and write a 1-2 page memo reflection about your project. Consider the following issues (but DO NOT just write a list of answers!!): What population does the organization serve? How many people are helped annually? How does the organization know it is getting results? Does it matter? Are

Present this report orally (10-12 minutes) using PowerPoint during the NFP presentations.

Board Questions (Team as "Board of Directors")

Your Role: Board of Directors of a corporation being solicited for money.

Audience: Members of a not-for-profit organization

Task: Using a copy of another team's report, prepare a list of questions that will help you decide whether to fund its request. Write a list of questions (use a mix of types: limiting or expanding the information, gathering facts, opinions and values) that follow a logical pattern showing why you are asking these specific questions. Pose these questions at the end of the presentation and turn in a typed copy of your questions.

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CSL Project JOURNAL COVER SHEET

Name _____ Class _____

Date _____

Organization Name _____

Office Address _____

Office Phone _____ Fax _____

Email _____

Contact Person _____

Role/Title _____ Phone _____

Brief Mission Statement

Annual Report?

Financial Statement?

Event (type, name, brief description) _____

Date/Time _____ Price _____

Expected attendance _____

Need/money expected _____

MEETING LOG (MINIMUM TEN HOURS BEYOND EVENT DURATION)

Date	Time in/time out	Person(s) met with

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Reflection and Journals

To differentiate service learning as part of an academic course from community volunteer work taken on independently, such projects usually require students to keep a journal during the project and also to write a reflection paper at the end of the project. (for more detail on how this is done, see Attachment 1 from Service Learning in Accounting: A Guidebook).

Reflection is an important part of service learning, yet we have used it only with the hands-on projects. As the attached reflection paper shows, students learn more than just how to do the project; they learn about their own strengths and weaknesses, how to work in a team, and why they should give back to their communities. We plan to incorporate a reflection into the simulation project as well.

Sample Reflection Paper (Fall 2001)

This wonderful set of observations on personal growth came from the only male on a four-person team, who became president of the Student Accounting Society in 2002. These original comments very clearly reflect what CSL can do for our students.

November 19, 2001

To: Professor Vik and Ellen Jackson, HCA President

From: Name of Student

SUBJECT: REFLECTION ON AUXILIARY EVENT

Our group worked with the San Diego Hall of Champions Auxiliary for our special Community Service-Learning project. The Hall of Champions Auxiliary is a group that is dedicated to supporting the mission of the Hall of Champions by designing and implementing creative and entertaining events to raise money for Hall projects. The proceeds for our event on November 13, 2001 will benefit the Hall of Champions Fantasy Baseball program. Fantasy Baseball is an educational curriculum that teaches math to over 6,000 San Diego middle school students in 250 schools. Our purpose was to examine the way the Auxiliary handled its financials.

The Auxiliary handled some accounting aspects of the event very well and other aspects have room for improvement. For example, the Auxiliary does not have an official way to record the inventory that comes in and out for the boutique and Chinese Auction. Items that arrive on the day of the event are not always recorded. Another problem that our team noticed was that too many volunteers

had access to the cash drawer; in addition, the workers needed a calculator to speed up transactions and make change more quickly. These situations will be discussed in more detail in our written report and at our presentation on December 11, 2001.

November 13, 2001 was the first time I have taken an active role in a community service event. I really enjoyed working with the ladies and assisting them with their financial concerns for the organization. I learned that if people get together and work for a good cause, they can make a difference in someone's life. That 'someone's life' does not have to be one of the kids who are going to directly benefit from this event; it could be someone like me. I will never forget the ladies who taught me by example that it is important to have an active role in your community. I learned that San Diego is where I live and that I should give back to it any way I can. The Auxiliary taught me that it is possible to put in hard work for intrinsic rewards. In the past few weeks I have realized that I have been taught to value extrinsic rewards and forgo the internal rewards. Now that I am aware of this, I examine the reasoning behind the activities I do in my life more.

My interaction with the Auxiliary was a pleasurable experience and I look forward to implementing some of our ideas next year.

THE SURVEY

We began surveying students to help us evaluate the project and its value to the course in Summer 2003. Responses for Summer 2003, Fall 2002, and Spring 2003 were obtained through Blackboard, as we had student email addresses loaded for those semesters. Fall 2003, Spring 2004, and Summer 2004 surveys were administered in class as part of the end-of-term evaluation we ask students to perform on course assignments and their team experiences.

Response rates in Table 1 below show that the in-class surveys have a much higher response rate; however, we found longer and more thoughtful comments on the surveys obtained through Email. The three semesters with Email responses averaged a 34 percent response rate; the three semesters with in-class surveys reached a 96 percent average response rate.

The N at end of Summer 2004 is 245 responses out of 361 students enrolled in the various course sections since Fall 2002.

Table 1: Response Rate on Survey By Semester

Semester	# Students in Class(es)	# Surveys returned	Percent of response
Fall 2002	78	24 (E-mail)	31
Spring 2003	64	21 (E-mail)	33
Summer 2003	22	10 (E-mail)	46
Fall 2003	89	83 (In-class)	93
Spring 2004	80	79 (In-class)	99
Summer 2004	28	28 (In-class)	100

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SURVEY QUESTIONS

The survey, intended to elicit overall reaction to the project and to gather some information about whether students felt that they were learning to apply accounting concepts, used a five-point scale, with 5 meaning strongly agree. (For the complete survey and results, see Attachment 2.)

Two questions dealt with the project itself and community awareness. Question 5 (the NFP simulation should continue to be used in the course) had the strongest agreement, with 76.7 percent answering either agree or strongly agree. Nearly 41 percent of those were strongly agree, so we feel confident about retaining the project.

Question 4 (I increased my awareness of my role in the community) also received a largely positive response, with 68.1 percent rating it agree or strongly agree. This community awareness is considered an important part of service learning, and we consider it very important for accountants to realize that the community has needs beyond traditional business roles.

The other three questions dealt with the accounting and communication aspects of the project. Question 2 (I increased my ability to write persuasively with accounting facts) had 65.7 percent agree/strongly agree. Question 4 (I increased my ability to speak persuasively with accounting ideas) had 64.4 percent agree/strongly agree.

Since the project is embedded in a communication course, we hoped these questions would receive positive answers. This project is the most persuasive of the three major projects during the semester, and the presentation is often both the most enjoyable and the most difficult for students. The written proposal requires more creativity and document design than some accounting students are used to.

Question 1 (I increased my ability to use and explain accounting concepts relating to budgets) had the lowest positive response, with only 51.5 percent agree/strongly agree responses. In looking at the written comments, it appears that one reason for this response is that some teams split up the proposal-writing task, so that only one or two people in the team were wholly familiar with the budget. (The survey results and a copy of the survey appear as Attachment 5).

WRITTEN COMMENTS ON THE SURVEY

One of the most valuable parts of the survey for our future course planning has been the written comments at the end. Students who answered the survey by Email, in some cases after a little time had passed since they had completed the course, often wrote quite lengthy and thoughtful comments. Students who took the survey at the end of a semester along with two other course suggestion and peer evaluation forms, wrote shorter but often equally thoughtful comments. Some trends we found:

1. Students learned about application of accounting to real-life events and organizations (“I believe that I learned

more about budgets from this assignment than I learned from an accounting book,” “another opportunity to apply the concepts learned in class hands-on,” “realize how much goes into planning an event and all the budget items necessary,” “this was the first time I felt like our input might be able to be used by a real organization,” “gave me an opportunity to use my new research skills to persuade.”

2. Student comments reflect some problems with working in teams: “each person was assigned a task, so only one person put the budget together,” “everyone should work on the budget together,” “my group was not very cooperative ...but liked planning an even and learning how to budget so you get a profit out of the event,” and “some teams asked hard questions when they acted as the Board just to get back at another group.”

3. Students generally enjoyed working on the project, with many describing it as the most fun project of the semester. One thoughtful response: “It was my favorite project because it was so different from anything else that I’ve been required to do. Up until this project, I had not had any exposure to NFPs. The project was a good experience for me on a more ‘holistic’ level that had more to do with my world-view than my accounting degree.”

4. Many students comments that they needed more time (probably one reason the teams split up the proposal parts to write them separately), but this assignment is described early in the semester, posted on Blackboard from the beginning, and has interim steps to keep students on track. Since it is the last project, however, students are also busy with final projects for other classes at the same time.

RESULTS AS ONE PART OF COURSE ASSESSMENT

Using a survey, written comments, and reflection paper is a good combination to be able to show that this course project is getting the results we intended. If we add reflection papers as a requirement to the simulation students, monitor the teams more closely to make sure all members are familiar with all the parts of the proposal, and invite the community partners to hear the presentations as availability permits, this not for profit project can become even better.

In a time when more course assessment is being required by the various educational governing bodies, course surveys and student reflection papers can help gain useful information as well as help avoid purely quantitative assessment measures.

REFERENCES

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Eyler, Janet, Dwight E. Giles, Jr., and Angela Schmiede. (1966) *A Practitioner's Guide to Reflection in Service Learning: Student Voices and Reflections*. Nashville, TN: Vanderbilt University. Includes a bibliography on reflection as well as lots of material on using and organizing student reflection on service learning activities.

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- Discuss the strengths of the experience.
- Constructively suggest improvements, if asked to do so.
- Deliver at least one professional copy of each report created.
- Ask for permission to keep a copy of reports for use in recruiting.

Sample reflection questions

Here is a clearinghouse list of possible suggested questions for reflective journals. By no means is this list intended to be copied to the students as is. The hope is that you find what you need somewhere in this compilation.

Briefly describe what you did during the past week. Who, what, when, where, how, how long it took. How did it relate to what we have been doing in class?

Constructively describe your service learning partnership experiences. Do not be afraid to mention what you feel were weaknesses in the partnership – try to write about them in a direct, nonaccusatory fashion. Then describe what you could have done to prevent or minimize these weaknesses.

What went well? Why? How much did you have to do with that? What went poorly? Why? How much did you have to do with that?

"Thought becomes action. Theory becomes practice. Knowledge is organized across disciplines." Ernest Boyer

Sample reflection questions (cont.)

Was help available when you needed help?

Did you know how to, where from and/or to whom to get help from?

Did you feel that needing help was a sign of weakness?

What is your attitude about providing help to the nonprofit organizations as part of your coursework?

Do you see value in providing professional services to nonprofit members of the community? Are there other ways that you would rather provide service to the nonprofits?

How do you define your community? Thomas Piper, Harvard Business School, said one of the goals of Harvard's ethics program is to instill "excitement about a career in business and about the opportunities in such a career **to contribute beyond self.**"

What meaning does this statement have for you? Has this project, combined with your academic training encouraged or enabled you to reflect on those opportunities? What has this program done, if anything, to educate and support your sense of citizenship?

Do you generally learn better by reading or by doing?

Did you feel that the nonprofits had an incorrect perception of your accounting knowledge? Did they expect you to know more or less than what you know? Did they expect you to have research skills or have access to information or products, either of which think that you do not possess? Be detailed in your explanation of the experience. What

Attachment 1

excerpt from pp. 19-21 "Service Learning in Accounting:

A Guidebook," by Margarita Maria Lenk, Ph.D., CMA, Associate Professor, Colorado State University, [mlenk@lamar.colostate.edu](mailto:mленk@lamar.colostate.edu), © 1999.

This section deals with student reflection on their projects and the assigned periodic reports on the project.

Syllabus preparation (cont.)

Provide report preparation or expectation guides. For example:

- Plan your reports before creating them.
- Check organization for desired outputs.
- Check correctness of numbers, grammar, spelling before delivering report.
- Be professional in your attempts to clarify any questions/ambiguities.
- Allow your professional partner to review and edit your work.
- Leave a final copy of your report(s) with the organization.

Provide support for reflection activities: Consider the need to motivate students to reflect on the relationship between their service activities and their course materials.

Clearly indicate medium of reflections (journals, small groups, large groups, individual projects, writing portfolios, in class presentations, etc.)

Without writing what you want to hear, provide some journal entry/sharing guidance. For example: Periodic, honest, constructively critical, complete description of experiences. Perhaps include suggested questions (see the samples provided).

Provide exit meeting/interview requirement expectations. For example:

- Thank the community partner for their participation.

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did you do, if anything, about aligning the expectations between you and your community partner?

Attachment 2: Survey Results Fall 2002 through Spring 2004

**Not-For-Profit Class Survey
Responses by Question, Six Session
Fall 2002 through Spring 2004**

Total, Six Semesters
Counts

Score	Q1	Q2	Q3	Q4	Q5	Total	Percent
1	10	6	4	3	7	30	2.5%
2	26	17	22	17	6	88	7.2%
3	83	61	61	58	44	307	25.1%
4	93	111	119	89	88	500	40.8%
5	33	50	38	78	100	299	24.4%
Total	245	245	244	245	245	1224	100.0%

Percentages

Score	Q1	Q2	Q3	Q4	Q5	Total
1	4.1%	2.4%	1.6%	1.2%	2.9%	2.5%
2	10.6%	6.9%	9.0%	6.9%	2.4%	7.2%
3	33.9%	24.9%	25.0%	23.7%	18.0%	25.1%
4	38.0%	45.3%	48.8%	36.3%	35.9%	40.8%
5	13.5%	20.4%	15.6%	31.8%	40.8%	24.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Survey Questions

We would like your help in assessing the last project you completed in IDS390W, the Not For Profit (NFP) simulation. Please read each of the following statements and circle the number that most closely describes your level of agreement with each statement.

(1= Strongly Disagree, 2 = Disagree, 3 = Neutral (neither agree or disagree), 4= Agree, 5= Strongly Agree)

1. Because of my work on the NFP simulation, I increased my ability to use and explain accounting concepts relating to budgets.

1	2	3	4	5
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2. Because of my work on the NFP simulation, I increased my ability to write persuasively with accounting facts.

1	2	3	4	5
---	---	---	---	---
3. Because of my work on the NFP simulation, I increased my ability to speak persuasively with accounting facts.

1	2	3	4	5
---	---	---	---	---
4. Because of my work on the NFP simulation, I increased my awareness of my role in the community.

1	2	3	4	5
---	---	---	---	---
5. The NFP simulation should continue to be used in this course.

1	2	3	4	5
---	---	---	---	---

Additional Comments on the NFP Simulation:
