

**PROVIDING EXPERIENTIAL LEARNING IN ACCOUNTING
THROUGH A FIELD STUDY PAYROLL PROJECT**

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ABSTRACT

Academic accounting programs cover a great deal of technical material and its application, but are not always able to give students much hands-on experience in accounting without an added internship course. Our accounting communication course includes a payroll project that gives students some field experience in interviewing and compiling materials, then producing written workpapers and giving an oral presentation on their findings.

An advantage of our project over some more structured ones is that it requires very little professor involvement—students choose and set up the company interviews themselves.

INTRODUCTION

In our junior-level accounting communication course, one of the team projects we assign to groups of 4-6 students toward the end of the semester asks them to gather information on a company's payroll process from hire to fire through interviews and observation, document the system in appropriate workpaper format, and then present the process and the team evaluation of it to the class in a 12-minute presentation using visuals. Since payroll is not taught in detail in the accounting courses, this is a good way to get them more familiar with workpaper format, cross-referencing, and flowcharting a process. It also teaches them how to interview for information, how to write up results clearly for someone who was not at the interview, and how to show a reader where and when information is related.

We've had students look at companies as diverse as San Diego Gas and Electric, the Navy

Exchange, Aztec Shops, a small fishing trip company, a local muffin bakery, and SCRUBS, a manufacturer of medical clothing. Companies students present can have very few or hundreds of employees, and these companies may control their own payroll process or send it out to a company such as ADP.

PROJECT BENEFITS TO STUDENTS

The project blends a real-life setting, the company chosen by the team, with the assignment simulation; each team acts as a group of auditors assessing the control environment of the client, along with gaining an understanding of the client's payroll processing. The team must then prepare workpapers and present highlights of the findings to the "rest of the firm" in 12 minutes, using visuals (most use a computer presentation package such as PowerPoint and overheads).

**PROJECT BENEFITS TO THE
ACCOUNTING COMMUNITY**

Students enter the work force with at least some experience applying what they have learned in class about accounting systems, interviewing clients, and working in teams to produce professional-level work.

**PROJECT BENEFITS TO SCHOOL OF
ACCOUNTANCY**

In listening to the calls for change in business education, both AACSB and AECC, we recognized that this assignment has many of the same attributes described as necessary for a better integrating or capstone experience for students. The AACSB indicates that the integrating process can take the form of student internships, cases, and

team-based experiential learning. Our assignment captures some aspects of internship, by placing the students inside actual companies, to observe, interview and analyze a company payroll process. The experience requires a variety of skills and can only be accomplished by a team, thus making the team-based experiential learning an integral component, instead of only an artificial design constraint of the course.

We accomplish these projects semester after semester with no instructor involvement with the companies. The presentation at ABSEL covers the advantages to this assignment, which have been widely acknowledged, along with how we have avoided some of the disadvantages (additional faculty compensation and support) by our assignment structure. Observations by practicing accountants on the worth of field studies to students are included.