

Using journals to enhance learning in business classes

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Abstract

This study investigates the process of using journals that incorporated holistic approaches (cognitive, affective, spiritual, multiple intelligences, and inclusive education) to infuse passion, engage students in deeper reflection, and foster higher level personal skills reflected in the American Institute of Certified Public Accountants' (AICPA) Core Competencies. The journal writing process was used in a managerial accounting class that incorporated a service-learning experience. The course is an introductory level cost accounting course required of all business students. The use of journal writing as a teaching tool in this study provides substantial evidence of the student meaning making process as they reflected individually in journals and in collaboration with others. The holistic approaches used in this classroom journal writing experience evoked feelings and imagination using symbols, film, quotations, and open-ended questions. Students developed the ability to listen more deeply to the multiple perspectives of the diverse population within their class and in the community. Students became more self-confident and formed deeper connections with others as they worked together in the classroom and community in a nurturing and open environment. As they reflected deeply in journals about their service-learning experience mission and their own identities, values, and relationships they solved problems more effectively, communicated better, and deepened their understanding of business, accounting, and diversity issues. This growth in learning was perceived by participants and observed by me from their journals, discussions, and group work.

Keywords: journals, accounting education, service-learning, AICPA Core Competencies

INTRODUCTION

The study (Hocking, 2009) is an investigation of service-learning pedagogy to infuse passion into accounting education and develop the American Institute of Certified Public Accountants' (AICPA) Core Competencies (2008). A sample of twenty-eight students in an accounting class conducted research on the Volunteer Income Tax Assistance (VITA) Program. They conducted site research; designed and created a website; developed and distributed advertising and training materials; developed and implemented financial literacy training classes for the socio-economically marginalized people in our community; and developed and implemented recruitment sessions for VITA volunteers. Extensive qualitative data was collected from student journals, meeting minutes, Blackboard discussions, focus group interviews, and structured open-ended questionnaires; researcher field notes and journals; and community member feedback. Rich and in-depth evidence of student development of passion and AICPA Core Competencies (2008) is provided by this multidimensional and multidisciplinary service-learning experience enhanced by holistic approaches (cognitive, affective, spiritual, multiple intelligences, and inclusive education).

This paper focuses on the research question:

How did holistic approaches used to facilitate student journal writing in a service-learning experience facilitate greater passion and excitement in the work that they did and the depth of learning required by the higher level skills of the AICPA core competencies?

Definitions

Service-learning is an educational experience in an organized activity that meets community needs and class objectives. It is course-based and credit-bearing, and it incorporates critical reflection on the experience to enhance knowledge, skills, and civic responsibility.

Reflective thinking is “active, persistent and careful consideration of any belief or supposed form of knowledge in the light of the grounds that support it and the further conclusion to which it tends” (Dewey, 1933, p. 9). Reflection is a process that allows students to think critically about an experience; understand the complexity of the experience in a larger context; challenge beliefs, attitudes, assumptions, privileges, prejudices, and stereotypes; and relate the experience to course concepts.

JOURNALS: DESCRIPTION AND BENEFITS FROM THE LITERATURE

The writing component in this class provided participant reflections about open-ended questions, quotations, and film (see Journal Questions, Appendix A) that were written (typed) and provided both an anecdotal and developmental record of their service-learning experience. These reflections were collected in weekly journals (Hocking, 2009). A journal is a commonly used writing strategy in developing critical reflection (Progoff, 1975; Mezirow, 1990; Cranton, 2006; Brookfield, 1995) provides guidance that is significant in the journal process of self-expression. He describes journals that can range from simple logs that describe what happened in an experience or activity to those that reflect deeper meaning making. Progoff (1975, 1980, and 1992) provides a holistic developmental process that begins with recording a descriptive chronology of life events including significant achievements, people, issues, images, and feelings (i.e. service-learning site experiences). The writing fosters deeper empathy with and

understanding of other participant and community member perspectives or worldviews. Progoff also promotes depth of reflection through the integration of metaphors, dreams, and symbols in journal writing. This study incorporated symbols from films and metaphors including quotations in the journals and final questionnaires.

A learning journal, such as Progoff (1975) recommends, can promote the development of critical self-reflection if the participants are given appropriate guidance. The guidelines for reflection included Progoff (1975), Cranton's (2006, pp. 147-148) and Brookfield's (1995, pp. 97-100) suggestions that included possible formats, planned time for writing, a variety of styles and contents (i.e. poetry, quotations, film, and art), and questions to consider. Cranton's (2006, pp.139-142) content, process, and premise question types fostered reflection about what participants learned or struggled with in their classroom or service-learning experience, their emotional responses to it, and considerations of alternative ways of dealing with a situation in the future. Deeper self-reflection occurred as participants wrote about their beliefs, ideas, and feelings regarding classroom issues or field experiences and considered alternative interpretations in making deeper meaning of their experiences (Cranton, 2006). The integration of feelings, metaphors and quotations, poetry, and symbols in student journal writing provided evidence of the development of the affective and spiritual dimensions of learning. Participants viewed two films *More* (Osborne, 1998) and *Enron: The Smartest Guys in the Room* (Gibney, 2005) during the semester that were incorporated into the reflection process. These films provided symbolism and metaphors that evoked feelings and imagination in deeper reflection (Hocking, 2009).

Comments and questions were written weekly in participants' journals to assist them in thinking more deeply about the knowledge, skills, feelings, attitudes, beliefs, and ideas that were reflected in their journals. This occurred on a weekly basis in the form of posing questions that assisted participants in developing higher level thinking and attitude skills. Questions posed to participants to foster writing in their journals and in my feedback also included those suggested by Eyler and Giles (1999) in their process for designing reflective questions listed below.

1. Objective: Begin with questions related to the concrete experience. What did participants do, observe, read, and hear? Who was involved, what was said? What happened as a result of their work?
2. Reflective: Introduce questions that address the affective experience. How did the experience feel? What did it remind them of? How did their apprehension change or their confidence grow? Did they feel successful, effective, and knowledgeable?
3. Interpretive: ask questions that explore their cognitive experience. What did the experience make them think? How did it change their thinking about...? What did they learn? What worked?
4. Decisional: preparing to incorporate experience into a new paradigm. They may have a shift in knowledge, awareness, or understanding that affects how they see things and, ultimately how will act. What will they do differently next time? What decisions or opinions have they formed? How will the experience affect their career path, their personal life choices or their use of new information, skills or technology?

As Cranton (2006) and Brookfield (1995) suggest, journals were not a graded activity and comments and questions posed by me in participant journals were designed to be supportive, thought provoking and challenging, not judgmental. This data provided evidence of the processes and approaches used in the study, as well as, the development of AICPA Core Competencies

(1998). In addition, it documented the holistic aspects of the learning environment (Hocking, 2009).

THE JOURNAL WRITING EXPERIENCE

It was required that participants prepare weekly journals about their experiences and submit them via the Digital Drop Box in the Blackboard Website. In an effort to encourage participants to reflect more deeply about their experiences, open-ended reflection questions were used (“what” questions to raise awareness of participant assumptions and beliefs, “how” questions to address participant understanding of how they came to hold their perspectives, and “why” questions to encourage participants to examine the basis of their perspectives) from Cranton (2006). It was important to the study that reflection on the questions fostered participant development of the AICPA core competency (2008) development and encouraged participants to explore the cognitive, affective, and spiritual elements of learning.

The use of journal writing as a teaching tool in this study (Hocking, 2009) provides substantial evidence of the student meaning making process as they reflected individually in journals and in collaboration with others. The holistic approaches used in this classroom journal writing experience evoked feelings and imagination using symbols, film, quotations, and open-ended questions. Evidence of strong connections with others occurred as students developed the ability to listen more deeply to the multiple perspectives of the diverse population within their class and in the community.

This development occurred as participants reflected in journal writing about themselves; their ideas, values and beliefs; and their relationships with each other and community members. The discoveries in this complex and multi-dimensional experience provide examples of “learning partnerships” (Magolda & King, 2004) where the foundation for complex cognitive learning development (critical thinking and problem solving in a rapidly changing global society) occurs through integration of three dimensions, the epistemological (cognitive), intrapersonal (sense of self), and relationship with others. Participants became more self-confident and formed deeper connections with others as they worked together in the classroom and community in a nurturing and open environment. As they reflected deeply in journals about their VITA mission and their own identities, values, and relationships they solved problems more effectively, communicated better, and deepened their understanding of business, accounting, and diversity issues. This growth in learning was perceived by participants and observed by me from their journals, discussions, and group work.

Journal writing about feelings and emotions and reflecting about how negative feelings affect learning from and connecting with others enabled participants to work through negative feelings for greater personal development. Participants reflected in their final questionnaires and focus group interviews about the value of the journals in helping them to gain strength and self-confidence, that enabled them to engage more deeply with others both inside the classroom and outside in the community. The bonds they formed in this class were perceived as one of the greatest benefits of the service-learning experience. The literature in the affective and spiritual domains (Astin, 2002; Dalox, 2000; Palmer, 1998; Tisdell, 2003; Yorks & Kasl, 2002) supports these findings. Yorks and Kasl (2002) found that students could “walk in each other’s shoes” with greater understanding of diversity through “empathic connection” that is “living within the diversity of other points of view.” This connection occurred as students engaged in reflection and discourse that integrated their hearts and souls in drawing, storytelling, and dance. My study did

not incorporate dance, however, the storytelling by participants, prior VITA volunteers, and community members were identified as inspiring to participants in my study and an important factor in their understanding of and connections to community members.

Tisdell (2003) describes experiences in her classes of deeper connections formed by creating an environment that allows exploration of the affective and relational and spiritual (symbolic) through collaborative work in art, dance, music, and poetry. My study engaged students in the symbolic through metaphors provided by the inspirational quotations that were used in journals and then integrated by participants into the business letter to the school district, marketing materials, and Blackboard discussions. The study also incorporated spiritual (symbolic) approaches by using the movie *More* (Osborne, Writer & Director, 1998) that exposed participants to the process of making meaning in their journal reflections from symbols in colors, shapes, shades, music, and facial expressions. The participants also viewed *Enron: The Smartest Guys in the Room* (2005) that incorporates metaphors (“The emperor has no clothes,” Hans Christian Andersen, 1837; and “survival of the fittest,” Herbert Spencer, 1864). The movie also elicited feelings in the arrogance and greed exhibited by “the smartest guys” and in participants’ feelings of outrage and anger. It provided reflection opportunities for participants in journal reflections about ethics and morality. Cranton (2006) uses film in her classes to invoke reflection that incorporates the holistic approaches to learning.

Journal writing is a tool referred to in the literature (Astin, 2002; Cranton, 2004; Hunt, 2001) that elicits the affective and spiritual dimensions of learning. My study provides evidence of this as well. The mission statement “working for the community to give back to the community” and the term “mission” rather than project came from participant journals and was instantly embraced by participants as a metaphor for their commitment, determination, and passion for their service experience. The mission statement also reflected participant understanding of the reciprocal nature of service to the community. The symbolism from metaphors in quotations inspired and motivated participants in their work.

My study (Hocking, 2009) also incorporated Gardner’s (1983, in Gardner & Hatch, 1990) holistic view of Multiple Intelligences by using journals to foster Linguistic Intelligence; website and marketing material creation to foster Spatial Intelligence; role plays of business meetings and community presentations prior to conducting them in the community to foster Bodily-Kinesthetic Intelligence; and reflections about participant feelings about themselves and others and their service work using Cranton’s (2006, pp. 138-142) content, process and premise reflection questions in journals to foster Personal and Intrapersonal Intelligences. Existential Intelligence was also incorporated in the journals and questionnaires as participants reflected about the symbols (metaphors in quotations; unity candle, sun, and recycling symbols) that represented the meaning and wholeness of their service learning experience and the connections with each other and community members that resulted. The diversity of experiences within my study that evoked participant multiple intelligences and the service-learning context appeared to enhance participant passion for their work and understanding of accounting concepts. This finding is supported by Palmer’s (1998) statement that “the major ideas at the heart of every discipline arose from the real life of a real person – not from the mind alone, but from the thinker’s psyche, body, relationships, passions, political, and social context” (p. 2). Palmer (1998) also suggests that service-learning can provide an opportunity for “a genuine learning community” with the “subject at its core” that can result in greater academic achievement, and personal and “substantive engagement with the course because the great thing they met by being involved with the community made their bookwork more real” (p. 118). Participants perceived

greater understanding of managerial accounting concepts and their perceptions were supported by significantly higher examination scores (more than ten points) than the two non-service-learning classes.

THE JOURNAL WRITING EXPERIENCE

The data in this section is excerpted from Hocking (2009).

Week one:

The first week's journal asked participants to discuss what they felt, envisioned, learned, and are concerned about from the first week's discussion of the project and VITA. The purpose was to raise participant awareness of their assumptions and beliefs. Reflections included:

I would do this even if it wasn't for part of my grade. I enjoy the fact that I am getting all aspects of the business world in one project. I just think it is going to be a wonderful success and I cannot wait to progress in it! (Alice)

I am excited that we get to incorporate accounting into community service and are able to help families get the money back they deserve. (Carol)

I feel that this is a tremendous opportunity for me to learn hands on accounting, rather than learning accounting from a book. (Doug)

I think the major obstacle right now is having a definite direction on what needs to be accomplished at a certain time and how each other's groups will affect one another. (George)

When the project was first explained to me on the first day of class, I was a little unsure as whether I wanted to stay and participate or move to another time period. Honestly, accounting is one of my least favorite subjects, and I was happy to know that Managerial Accounting was the last course I was required to take on the subject. Since I did not like accounting as a subject overall, I was not too happy about the idea of doing a more involved project with the class ... Instead of looking at it as more involved work in a subject that I was not very strong in, I decided that by learning accounting in a different way other than the standard lecture and exam format, it may make more sense to me. I am excited to see the use of accounting applied in daily life. (Celeste)

Week two.

Several participants suggested the importance of understanding the purpose and goals of the service-learning project. I used the questions that follow to determine if participants understood VITA and their individual group work (purpose was to determine group focus/problems/issues and concerns and how they perceive their roles)

What are the purpose and goals of your group?

What ideas have your group members suggested and how will you evaluate/implement these ideas?

What is the first step that you will take in your group? What do you see as the next step?

What feelings do you have as you begin work on this project, about yourself and your group members?

How do you envision your role in this project?

Participant reflections from this journal include the following:

A well planned VITA program will provide the target group with not only the IRS credits available to low income households but the financial education to make informed decisions on what they can do to make their money work for their personal situation.

(Ben)

Purpose is to: Provide a volunteer service to the community; provide a free financial service to the low-income members of the community to better their financial situation; to learn, as participants, how to work together in a real-world organizational/business setting, allowing us to better ourselves for our entrance into the business world. (Jerry)

The main purpose of this project is to aid low-income families with income taxes. While aiding them with income taxes, the goal is to help them learn and understand how to save and budget their money. Another purpose, for the whole classes benefit, is to work in a business group environment. This is great because it helps to see how business projects are divided up and then put together as a whole in the real world. I have a feeling we are going to run into different obstacles, but it will be good for us to see how to overcome them. (Bob)

I think that we are trying to help better the community and trying to help get them back as much money as possible to make a better life for them and their children. I also think that it is a way to get us involved more instead of just sitting at home on your computer or watching TV: A way to meet new people and make an impact on their lives. We are also trying to raise the numbers we had last year and reach out to more people. The way to find out the information of the goals is just to look at the websites you gave us, and to read over the packets you handed out in class. (Ben)

Trust issue with the community, believing in others' ability to get the job done, maintaining enthusiasm and positive feelings despite the uncertainty and fear that comes with that. (Sarah)

Week three.

In an effort to help participants to overcome some of their fears expressed in the previous journal and to me, I used the following to evoke the affective and spiritual aspects of learning.

Dedicating ourselves to service rather than selfishness or our own comfort can be scary.

We risk honestly getting to know others who are different, and come face to face, day after day, with pain, abuse, hatred, and violence. What are two fears or inner worries you have, that somehow keep you from being the person of service you hope to become?

What is something in your life that brings you courage, that gives you hope? (Retrieved online on August 5, 2007 at

http://www.participantsinservicetoamerica.org/tools_resources/docs/nwtoolkit.pdf)

Participant reflections from journal 3 reflected fears in not being able to communicate with those different from themselves, devoting too much time to the community service, and project failure. Although some participants reflected about trying to relate to others through listening to their problems, possible abuse issues, pain, etc, no participant met with a community member without me being present (i.e. in financial literacy sessions, community organization interviews, and community meetings). We did not offer counseling for community members. We identified community organizations that could offer those services if needed. The things that give

participants courage are the love of and for and experiences with family and friends. Examples include:

...fear that I do not have enough self-confidence...love gives me hope and courage
...whether family or friends because no matter what you do they will still love you.
(Alice)

Two fears are that I would not know what to say to these people because I can't relate to them and getting too involved in what I am doing. Now that I think about it, these are very selfish fears. The people who are actually living with pain, violence, and abuse need someone to talk to more than anything. It (community service) gives us a sense of accomplishment and sometimes even helps us to learn something about ourselves. (Mia)
...getting over the fear of accepting what these people had to go through (hardships) and putting myself in their shoes and realizing what they went through is the hardest part of being involved in this service project. (Carol)

As this project continues to progress I have been finding new parts of myself that enjoy helping others, parts of me that I didn't know existed which as you can imagine is very exciting for me. (Ned)

Volunteers must exercise wisdom and some degree of separation to keep the necessary balance...face to face meetings is key in gaining trust...achieved by volunteering and sitting in on actual cases ...it appears to me that being financially dependent is being made to be a choice and this is when reform is necessary. (Tina)

I believe that it takes a large increment of courage and heart to dedicate time to a cause that you know nothing about. But at the same time you are helping make someone's life better...every person affected, not only our clients, will see the time and effort we have put forth, which will then hopefully persuade them to reach out and give their time and effort to help someone else. (Roy)

Week four.

Continuing with the affective and spiritual dimensions of learning to develop the core competency skill, leadership that some participants felt they were lacking, I used the following quote:

“We can only serve that which we are profoundly connected to” (Rachel Naomi Remen, 1996, retrieved online on August 15, 2007 at http://www.uvm.edu/~dewey/reflection_manual/quotes.html).

Leadership training classes that I have attended in the past stress the importance of connection with others by opening our hearts, minds, and souls. How do you do that? What are the feelings or behaviors that you or those who give you courage have that reflect yours or their openness? What are the tools, symbols, or thoughts that enable you to be open? What feelings or behaviors cause you to shut down? How could understanding the situations in which you are open or closed and your reactions to them enable you to change and embrace greater connection: Could this be meaningful to the decision making process in your groups or work environment after graduation?

Key themes in responses were connection through placing self in others shoes and finding common ground through listening to others in a caring and trusting way. Making connections requires patience and respect. Examples include:

The more you listen to how others feel and hear their life experiences, you start to feel more comfortable and you're more willing to open up your heart to people and talk to them...I can block out the negativity that I keep thinking about myself and realize that not everyone is going to agree with my opinions in life...it's just that they have a different view on things, which the world would be very boring if everyone thought alike. I don't think this project is only about helping the community but helping ourselves as well. It's about learning that you are as a person by sharing things with people you never thought you would share with. (Alice)

I think sometimes, I get so wrapped up in my own ideas that I forget to listen to others and this is a key in this program. As a leader, I believe it is important to lead by example, but one must know when to step back and empower others to accomplish tasks at hand. (Tina)

Week five.

Journal questions for week five contained the quote from Albert Einstein "Not everything that counts can be measured. Not everything that can be measured counts." I asked participants to think about this quote as they answered the following questions: What are the costs of the VITA program that can be estimated (both fixed and variable)? Discuss the costs and benefits to ourselves, the IRS, our communities, and society, in general, that may not be so easy to measure (i.e. economic, social, and cultural)? This was used to integrate the service-learning experience with course content about costs in managerial accounting. Participants amazed me with their responses. The majority of participants concluded that the most important things are not always counted or are not measurable. These things are evident in the quotes that follow:

If a member of the project simply just goes to the meetings, but shows no effort or actual care for what he/she is doing, then that time spent is only measured in hours; but is valueless. (Henry)

Everybody may not notice our role in VITA, but it will have an impact on the ones that we help. You may not get the fame or attention that you think you deserve, but is that what is really measured? I believe it is how you feel and how you make others feel which is what really counts and is measured in life. (Sarah)

The greatest part is the benefit to others. The community will benefit from our service and that benefit will hopefully trickle down through their families. For example, if we are helping a single mother of two, she's not only benefiting from our service, her child will benefit from their mother being put into a better financial situation. (Jerry)

How would one measure community service? I don't think you can. I feel that it is something that you know in your heart counts because it brings so many people closer together. It will expand our minds. I know that in the end results everything counts. Our time, effort, willingness, hard work, and dedication will help us all be measured as an uplifting fulfillment for ourselves and society. (Ben)

Our work in VITA could spark more community interest in helping each other that could lead to future projects. The way we influence is, when people see good acts done, the people who observed or reaped the benefit take something with them, something that encourages them to do the same for someone else. (Tom)

Stronger economic result will occur in community as those who receive refunds spend more or open savings accounts in the community. (Mark)

Helping others in critical times can't be measured, but it can be reflected in their mind set and attitude towards helping others. (George)

Opportunity costs are difficult to measure but are reflected in time participants give up to certify for the tax preparation and prepare returns when they could be working for a pay check or spending time with friends and family. (Celeste)

Prior community service had a requirement to serve a specific number of hours and some people very carefully measured their time to make sure they did not work a minute more than required. Perhaps if these people would've put less emphasis on measuring their activity, they would've gotten more out of it. (Carol)

There are many things in life that are impossible to measure. In fact, some are things from within that count a lot. One cannot determine another's amount of love, devotion, commitment, etc. However, these are the aspects needed by people of service. (Mia)

I don't like calling it [VITA] a project: I see it as a mission. The most apparent cost that cannot be measured is the level of satisfaction/happiness that we are providing for the low-income people in the community and ourselves. (Tom)

Costs that can't be measured are the dedication and self-motivation that each person involved in the mission gains from it. (Robby)

As an aside in the week five journals, Tina, my adult participant made the following statements in her journal in response to my questions back to her from journal four asking for what she saw as factors important to the success of our VITA mission. Her response is so perceptive and significant to our project that I posted this on Blackboard for all to read along with several of the above quotes.

- I feel strongly that individuals need to be empowered to help themselves. The importance of this personal value can be emphasized in the financial literacy training provided through the VITA program.
- One must exercise good work ethic and ambition to improve one's lifestyle. In other words, the behaviors that result in an individual's current status must be recognized and reversed in order for an improved outcome. This is an area where the VITA program has little control. We can provide encouragement to those we work with to utilize tax credit refunds for purposes which will ultimately improve personal situations.
- Involvement in community. Many times, those who have means are those who volunteer in community activities. Gratification is a major benefit of volunteer work. It provides purpose to daily life and helps those volunteering to step outside of their needs and see the needs of others. Encouragement to become involved in volunteer work could be emphasized to clients we assist.
- Fear is a natural part of our mental being and it's difficult to engage in something new and different. I identify the "fear factor" of this project as the fear of disappointment. Internally disappointment may arise from those with false commitment to the program and that of our lack of ability to reach our clients and make a difference in their lives. Clients could also face disappointment if they are led to believe our program will provide more monetarily than their situation warrants. Our marketing plan must be conscious of this and ensure false hopes are not raised. Overall, realizing one can only do so much to meet the needs of the clients we must guard against potential disappointments from both internal and external sources. (Tina)

Tina's beautiful heart and soul were reflected in everything that she did to encourage and motivate others. Would the VITA experience have been as successful without her? I believe that she was an important factor but there were many others (i.e. Alice, Mia, Robby, Lisa, Mark, Wesley, Bob, Susan, Eve, and Sarah) who also inspired and lead others through their positive comments and sharing of motivational quotations and their strong work ethic.

Week six. Journal questions for this week were a continuation of week five.

Participant enthusiastic reactions to Albert Einstein's quotation in journal five led me to continue the discussion but to focus this time on for profit businesses and to incorporate the affective and spiritual as they considered ethical issues related to corporate fraud. I began with "We have discussed measurable costs (fixed and variable) and application of overhead costs to jobs to make decisions about selling price and profitability of products, services, customers, etc. What do you see as the costs that count but that are not measured in the costs above that are applicable to a 'for profit' business. What impact do these costs that can't be measured or are very difficult to measure have on a company's bottom line (if any) and society in general? Think about the costs of Enron and other corporate frauds that you are aware of and issues and risks such as, environmental, ongoing customer and vendor relationships, overall quality of products and business images, and costs to workers/consumers/investors/global community." Examples from journals include the following:

Although this is a diversion from the questions, it reflected deeper thinking about the use of quotations by a participant: "When it comes time for the class to prepare a speech for these people we need to motivate them with these quotes in order for them to feel just as motivated to come get their taxes done as we feel to actually do their taxes for them."

(Robby)

Other costs that businesses have to think about but are not necessarily included on their accounting statements are the impact that their company will have on the community and world they live in. They need to consider how business decisions they make will affect the economy and consumers. (Celeste)

There are a few things that count, but cannot be measured in costs that are applicable to a "for profit" business. The feelings of employees are one of them. Feelings cannot be counted, but if a business has many happy people there, I expect things would run a lot smoother. Effort is another thing that cannot be counted, but if everyone puts a lot of effort in, a business will run smoother. The impact of their feelings after a day of work has a lot of impact on society. The way people act after work is usually determined by how the day of work went. As you can see there are many things that can be measured, but the ones that can't be measured seem to mean more. (Bob)

Ethics cannot be measured at all, but is still a very prominent and vital aspect to a company who is trying to make profits. It is totally respectable for a company to find ways to increase their profits, but by lying, cheating and misinforming them are unethical and wrong. (Mark)

Having a positive image goes a long way with a company. People are willing to pay more, or travel further to purchase or invest in a company they view as being good, and a leader in helping the community and environment. (George)

Week seven.

To continue with the previous week's comments about ethics, I used the following questions to evoke deeper reflection in the affective and spiritual dimensions of learning: You've discussed great examples of difficult to measure costs in non-profit and for-profit businesses and the importance of ethics and morale in building a successful business. How do you as a leader in our VITA mission and future business leader see your role in creating an environment where the morale of your co-workers and team members are high and they do what is morally and ethically right? What does being ethical mean to you? I chose these questions, because of the importance of ethics in accounting (also in the AICPA Core Competencies) and business in general.

Morale is not just a feel good emotion that pops out of thin air. It is an essential counterpart in the quest for creation of a larger, more purposeful objective. The "morale" of a team is comparable to the cement that holds bricks together when building a brick-home. The bricks can be stacked together without any cement and work for a little while, but when a little pressure is added there is nothing there to keep the bricks from falling apart. (Susan)

Ethical to me means that you should do things the right way. Do not take the short cuts to make things easier or cheaper for you that would result in damage to others. (Doug)

To me, being ethical means that you do what is right despite pressure and fear of retaliation from others. You stand your ground when you know in your heart that you are doing the right thing. (George)

The easiest way to get your co-workers or peers to have high morale and good ethics is to lead by example ... it means to not cut corners, to not commit fraud within a business, to give your best to your work, and to keep the workplace working and fun. (Henry)

Ethics does not just mean obeying the law or government regulations ... being ethical involves following society's 'unwritten code of conduct.' We all have a conscience that knows the acceptable behavior of our society. To be ethical, we just have to use this conscience ... [and] set high ethical expectations and provide reminders of them to co-workers (and also follow the expectations yourself); co-workers will follow your example. Morale comes hand in hand with respect for your job and feeling valued.

Therefore, it is very important to truly listen to your co-workers and ask for their opinions, and show that you really care. (Mia)

Week eight.

As an assessment tool to determine what participants perceived they had achieved in their mission as they passed the midway point in the semester, I asked them to reflect on their accomplishments to date with the VITA mission and explain what they have done and learned incorporating their feelings and visions for the future. Highlights include the following:

I learned a lot about volunteering and community service – it is something that you truly want to do, not something that should be forced, which is why I chose to be in this class; I learned that working with a partner is better than working individually, working with a group is better than working with a partner, working with the class is better than working with a group, and working as a whole is better than working alone. I learned to be more open minded and communication skills – to respect the opinions and comments made in class, even though I might have disagreed. I opened my eyes to the community around

me – many people need this service, but don't know about it. It is our duty to see that those who can qualify get the full benefit of VITA. (Sarah)

It feels good to be part of a group where everyone is helping and giving their own input; it opens you up to a lot of different opinions and perspectives, which in the end will greatly help our cause. (Henry)

The project has taught me how to work well as a team and to always be prepared (especially with back up ideas because many times things do not work out as you think they might). (Mia)

I am very proud of the thoughts that I have reflected in my past journals because it helps me learn from my experiences ... the journals help me express my thoughts instead of just keeping them to myself. I will keep the journals that I have written in hopes of them helping me out later in life. (Wesley)

By helping to build up this program, it is really pushing people to actually become the 'doer.' Instead of just sitting in class and hearing about the VITA project, we are actually contributing to get it started. (Eve)

Week nine.

Determining if participants understood the concept of "civic responsibility" that is a major purpose for service-learning was a primary goal as was determining if their work to date was fostering this. The questions I asked were: How would you define the concept of "public or common good" and "civic responsibility?" How is your work in this class fostering these concepts, if at all? Please provide examples of how these concepts are or might be fostered in our school, work, and community settings. Reflections include the following:

I consider our VITA mission as a "common good" ... if we are effective in our goal, we help individuals and families become more independent financially and contributors to the local economy. (Tina)

Civic responsibility is the act of being a good citizen and having good moral beliefs. It is the duty as an American to uphold ones and everyone else's constitutional rights. We are adding to the good that is still out there today and giving hope to those who need it. Maybe we can't change the world, or influence our government, but we can change some lives in a positive way and help others by educating them and helping them help themselves. We are the firefighters for the low income community, whose taxes are burning up their savings. (Henry)

In my religion, Muslim, it is a civic responsibility to give Zakah or alms-giving. This is a personal responsibility for every Muslim to donate money based on your accumulated wealth ... we know that our money is going to a good cause and helping others in need. Public or common good benefits the society as a whole. A great example is how VITA will benefit many people in our society. It is defined as the good of the community. We are doing good for the community by providing them with this free service, financial literacy training, and overall, trying to improve their quality of life, which will then benefit the society as a whole. They will have more money and then spend the money in the community, which will improve our local stores and businesses. (Sarah)

Week ten.

This was the last journal that participants wrote, because of the need to complete project tasks and questionnaires that I handed out to participants two weeks before the end of the semester to give them time to reflect on those as well. The journal questions related to a short movie that participants watched in class and was used to evoke deep reflection, particularly in the spiritual dimension (soul, symbols and imagination) and also in the affective as well as to address business issues such as ethics. The questions were: After viewing the short film, “More,” what do you believe is the message of this film? How does the creator, Osmond, use symbols, colors, facial expressions, scenery, props, etc. to assist us in visualizing, imagining, and feeling the intended message? What meaning does the message of this film have for you as a future business leader or entrepreneur? The responses provided some of the deepest reflections that I had seen in many participants’ journals previously. Many viewed the film online several times to try to figure out its meaning. Reflections include:

You need to find a happy middle ground in your life. By never being content and always looking for more you will end up empty inside like the main character. (Jerry)

He [the main clay character] got success in a worldly sense, but he lost his soul along the way. I think this film makes a good point that I plan to remember throughout my life and career. No matter how successful I become, I don’t want to lose what makes me who I am. Money, fame, and power are not everything in life. That all means nothing when you are an empty shell inside.” Celeste

I love this film in every way and I think I find new things every time I watch it. This class makes me happy. Happy to be able to be healthy enough to learn but VITA makes me feel bliss, blissful that I am doing something for the community. (Ben)

Journal feedback questions. In addition to the weekly journal questions, I responded to each participant’s journal every week in writing often with probing questions (for example, how they came to hold certain beliefs or attitudes or how they could do something differently to motivate others or help others who were struggling) to encourage deeper thought or clarify the data.

THE RESULTS OF THE JOURNAL WRITING EXPERIENCE

“I read the journals for each class participant multiple times and asked questions of participants as needed to clarify data. I also asked students in focus group discussions (two focus groups with 8 participants in each) to discuss the question: How has journal writing affected your learning” (Hocking, 2009)? Their responses included the following:

What was really nice was that you did give us feedback and getting the feedback on our thoughts was a very nice thing to encourage us to think about further things. Reflection is a big part in the key to success ... to spark new ideas ... to reflect on what you did, what you have to do and different thoughts and emotions that should be addressed to further your success. (Henry)

It taught me how to get all my thoughts out that were all jumbled, like putting it all on paper makes it a lot easier to understand everything. (Bob)

It has helped me put my thoughts in order and to further analyze some of the internalization that I was doing ... to put it in perspective. (Tina)

I loved the journal entries. It helped me learn a lot about myself. When somebody else reads it, you start to build a relationship with that person ... and you open up more because you feel comfortable with them. (Alice)

To know that you are not being judged in your responses back is great ... you feel like you want to open up more. (Mia)

Through the journal writing as a class, we began to think of you as a friend and as a peer ... you were part of the group ... you did share your thoughts. You did not dictate. That made us more comfortable with the class in what we said and what we did and how we worked. (Roy)

I think the journals were great ... when it comes to public speaking, every time [people] ask a question, I have 15 thoughts pile up in my head on how I'm going to answer and by the time I start talking I forget the first 14 ... writing in the journal was awesome because everything comes out ... and you really collect yourselves and give your whole opinion expressed in every way and show what you truly think and feel about the question.

(Henry)

The results of the journal writing experience support the literature (Cranton, 2006; hooks, 2003; Palmer, 1998; Parks, 2000; Tisdell, 2003) on inclusive educational practices that incorporate multicultural and social contexts such as service-learning that foster relationship building, collaboration, and greater understanding between students and the diversity of cultural and socio-economic people in their communities. Tisdell's (2003) describes a "spiritually grounded and culturally relevant pedagogy" (p. 212) that is used in her classrooms as having the potential to enable students and teachers alike to be more authentic in terms of understanding themselves as well as others better. Authenticity occurs through a transformational process of reflection and exploration of the cognitive, affective, and symbolic (spiritual) domains in a culturally infused environment that enables deeper connections with others and greater ability to make changes occur. Participants in my study reflected in journals and developed compassion and understanding of the diversity of socio-economic groups in their community through their work in the community, with each other, and from the stories, symbols, and metaphors shared in the classroom. This led them to change how they viewed working with others who are different, including their classmates and to recognize that the diversity of experiences and perspectives of others enables better decision making and greater understanding of other socio-economic and cultural and the accounting discipline. The unity in this class was the greatest surprise to participants in my study, because they had not experienced it in classes previously.

Participants in my study showed evidence of greater sensitivity to social justice and diversity issues of class as they participated in interviews with low socio-economic people in the community and with human service organization representatives. Participants expressed both deep compassion for people who were struggling to provide for their families and anger at the perceived failure of human service agencies to help them. They struggled with these feelings in journals and in discussions with me, but ultimately came to the realization, that they needed to continue their community service and work with the low income families to help them to help themselves through greater understanding of financial issues, such as debt, budgeting, saving, etc. They viewed this as vital to empowering marginalized members of society to overcome their poverty and to ultimately help each other. This shows the depth of both their compassion, but ultimately a deeper understanding of the collaboration that is so vital to solving problems in both the classroom and in the world outside. This is reflective of Park's (2000) and Tisdell's (2003) teaching for cultural relevance that develops multicultural sensitivity by incorporating

experiences with other cultures to expand the capacity to work with, understand and embrace diversity. Literature in service-learning in accounting (Bremser, 1998; DeBerg, 1998; Pringle, 1998) provides similar evidence of greater multicultural sensitivity through involvement in community-based projects in tax preparation, management, and marketing assistance to marginalized groups.

In her critical feminist pedagogy that she calls *engaged pedagogy*, hooks (2003) fosters multiculturalism through journal writing and critical reflection that focuses on helping students to “know themselves better and live in the world more fully” (p. 194). She expressed the need for authenticity in the classroom through “integrity of being” (p. 164). This “integrity of being” was evidenced in participants in my study who expressed the importance of honesty in their interactions with the low income people in the community. They showed their understanding of this in their journals and classroom discussions as they expressed the need to be genuine in their feelings and behaviors with these community members to develop a trusting relationship. They perceived that the success of their work was dependent upon gaining the trust of those they worked with both in the classroom and in the community. The trust issue was described as a significant factor by many in the class that enabled them to overcome their fears of active participation and open up and share their ideas and perceptions with others.

The nurturing and supportive environment that many participants in the focus groups credited with enabling their successful collaboration and accomplishment of their mission in the community is supported by two studies in accounting (Greer & Patel, 2000; Soon Nam Kin, 2001) who described barriers that indigenous people of Australia and Chinese women accountants in New Zealand face in an accounting world that values competition and self-promotion over relationships (i.e. cooperation, compassion) and intuition. Both suggest that reflection and discussion about situational and cultural differences is important to accommodating different world views and to facilitate inclusion of these world views in developing accounting systems and in facilitating understanding and collaboration within accounting firms. The reflection process in my study that led to deeper understanding and collaboration is supported by these studies.

It was amazing how different this class was in comparison to previous classes that were not involved in a service-learning experience. The energy level and excitement found in the class was rare in my fifteen years in teaching. The fact that this energy level was maintained throughout demonstrates that students genuinely care about helping others by putting their knowledge of accounting and other business disciplines (finance, marketing, management, human resources, and information systems) to the test.

Several reflected on the benefit of my responses back to them in their journals in creating deeper connections. Lisa felt that my responses reflected that “You really listened to what we had to say and not just read what we had written in our journal.” Alice expressed “to know that you are not being judged in your responses back is great. You feel like you want to open up more. I’ve put stuff in my journal that I don’t tell anybody and I was shocked. I feel comfortable and I like that because I have a new friend.” These statements reflect the deep connection that the participants felt with me and that I felt with them as well. This connection enabled deeper connections with each other. Several participants identified a sense of surprise at how different this connection with classmates was compared to other classroom experiences in college. This was particularly powerful in the following reflections from the focus group interviews:

I think how we interacted with each other, that was an added bonus to my learning experience. I was actually able to socialize with people outside of class doing schoolwork

in a social way. It was awesome! And studying with people you know. I've been in classes before and never talked to anyone in the classroom. (Lisa)

I am really surprised how everyone came together. That is the one thing that shocked me the most ... I can tell you every single person in this class. But, I cannot tell you that about any other class. (Alice)

I thought that [the groups] would be an obstacle like dealing with all kinds of different people in class, but it really wasn't whatsoever. Everyone worked together. (Henry)

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