

Proposal for a Paper Presentation

Reflections of faculty on the integration of Service-Learning module in the Accountancy Diploma curriculum

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Abstract:

1. Introduction

Service-learning (S-L) was launched as a signature pedagogy of Ngee Ann Polytechnic (NP) in March 2016. Every student will take at least one course-based and credit-bearing S-L module during his/her three-year course of study. This is in line with NP's graduate outcomes of nurturing students to be passionate learners, big-hearted persons and global-smart citizens (Ngee Ann Polytechnic, 2019).

2. Background

The Diploma in Accountancy (ACC) is one of five diplomas offered by the School of Business and Accountancy (BA) in NP. In 2017, the S-L module development team set out to design the "Service-Learning in Action" module to demonstrate how accounting principles can be applied in the real world to enhance the everyday lives of students and migrant workers. Personal budgeting was identified as the most relevant topic for students to apply accounting and cash-flow principles to analyse their own spending pattern and develop their personal budgeting worksheets. Following this, students will engage migrant domestic workers to have conversations on financial goal-setting before developing personal and family budgets. This S-L project was carried out in collaboration with Humanitarian Organisation for Migration Economics (HOME), a Singapore-based charity dedicated to empowering and supporting migrant workers (HOME, 2019). The Director of HOME had identified financial education as an urgent training need for the domestic migrant worker community as many had fallen victim to shady moneylending dealings, pushing them into a vicious cycle of debt (ChannelNewsAsia, 2019). Over the last two semesters in Academic Year 2018/2019, 275 Year 2 ACC students worked with close to 100 migrant domestic workers in small groups, over six budgeting consultation sessions held on campus on Sundays. This was followed by group and individual reflections on the budgeting conversations "in such a way as to gain a further understanding of the course content, broader appreciation of the discipline as well as enhanced sense of civic responsibility" (Bringle & Hatcher, 1996)

This paper aims to share the design of the academic S-L module and its effectiveness in meeting the module objectives, as evidenced by module experience survey results as well as feedback from both students and migrant domestic workers.

3. Literature review

Research has supported the positive impact of S-L on civic, social, and academic learning (Billig, 2000). There is also a growing body of research on S-L as strategy for teaching academic concepts in disciplines such as engineering, education and nursing. However, research on S-L in the accounting curriculum has typically been studied in colleges and universities in the United States (Bee, 2008), Australia (Laing, 2013) and Philippines (Yu, 2011). The study of academic S-L within an Accountancy module in a polytechnic setting in Singapore has not been investigated.

4. Methods/analysis

Participants: Year 2 students taking the module Service-Learning in Action in April 2018 and October 2018 semesters were invited to complete a post S-L survey at the end of their semester. The response rate for the April 2018 cohort was 54% (71/131 students) while that for the October cohort was 48% (70/145). The average age of participants is 18 years.

S-L Project: The students worked with migrant domestic workers from Philippines, Indonesia and Myanmar, who are members of HOME. Students formed groups of 2 to 3 to work with a MDW to facilitate personal and family budgeting. They identified short-term and long-term financial goals and commitments, reviewed current resources by analyzing income, expenditure and savings trends and prepared budgeting worksheets in order to meet their financial goals.

Research Design: This study consists of observations of mean scores and verbatim feedback captured in the Module Experience Surveys administered by Ngee Ann Polytechnic's Office of Service-Learning to students, as well as results from the S-L Community Partner Feedback form administered to the MDW at the end of the three budgeting consultation sessions with students.

Instrument: The module experience survey consisted of six questions that aimed to measure academic connection (e.g. "This S-L experience has enhanced my understanding of the module content"), civic engagement (e.g. "As a result of the S-L experience, I am motivated to continue working with communities" and "I have received valuable life lessons from the community that I worked with") and personal growth (e.g. The reflections have helped me think more deeply to gain new insights"). The service-learning community partner feedback survey was also administered to migrant worker participants. It comprised four questions related to the quality of students' interaction and the overall usefulness of the personal budgeting exercise. A five-point Likert scale, with (1) *Strongly Disagree* to (5) *Strongly Agree* was used for both surveys.

5. Results and Discussion

Students from both semesters reported high satisfaction levels with 89% positive responses to all six questions. In particular, 89% of respondents agreed that the S-L experience enhanced their understanding of accounting and budgeting, whilst 95% agreed that the S-L experience has helped them to realise that they can use what they have learnt to benefit the community. To confirm that this was a mutually beneficial experience based on the principles of reciprocity (Stanton, 2000), 94% of respondents received valuable life lessons from the migrant domestic worker community.

As a gauge for enhanced civic engagement, 74% of respondents agreed that the S-L experience has motivated them to continue working with the migrant worker community. As for personal growth, 79% of respondents strongly agreed that the structured reflections have helped them to think more deeply to gain new insights.

The verbatim feedback from students also provided strong evidence of transformative civic learning. One student shared about the value of resilience embodied by her migrant domestic worker, Ms Jumiyati. Her family in Java, Indonesia, encountered a massive tsunami which destroyed their family home, provision shop and crops. Prior to this, she had mentioned her plans to the team to return home within the year as she missed her sons and had saved enough money. However, as an aftermath of the tsunami, this was longer an option and she continued to work in Singapore to provide for her family although she misses home dearly. The student shared that Ms Jumiyati inspired her to work harder to improve her life. Another respondent echoed this when he said, “It has been a tremendously fulfilling and unique experience working alongside migrant workers in the course of the community service project - people whom often don't cross our minds when we are looking to volunteer our time. The key take-away from the Service-Learning experience is understanding the dreams and aspirations of migrant workers, and how their values of perseverance and resilience allow them to pull through their hardships. These traits exhibited by the migrant workers have been greatly inspirational and admirable.”

Another respondent shared how the budgeting consultation sessions challenged stereotypes she held prior to the S-L experience. The respondent shared, “It cleared up the many stereotypes and misconceptions about migrant workers - such as they are very poor, had no education, and it is hard work in Singapore. But I found out that many of them had university degrees and worked in Singapore because they enjoy working here rather than being in an impoverished environment back in their home country.

There were also 6 students who felt that the assessment requirements for this module were too heavy. They also expressed anxiety over the fact that this was a credit-bearing graded module as the “final project deliverable of personal and family budgeting worksheets” depended on the quality of inputs by their migrant worker, and suggested a pass/fail grade instead, so that their academic performance is not adversely affected.

Migrant domestic workers also appreciated the S-L project. All 96 respondents agreed that students were well-prepared for the service experience, displayed a high-level of enthusiasm and sincerity during the facilitation meetings. They also found the financial planning and budgeting sessions to be useful and implementable. Almost all of them expressed gratitude to students for helping them to spend and save carefully for the future of their children back in their home countries.

6. Conclusion and recommendations

The above results support the success of this module in meeting critical student outcomes such as 1. applying academic knowledge (budgeting) to serve the needs of the selected community partner and/or their members; 2. appreciating the social, cultural and financial background as well as issues and challenges faced by community partner/sector in order to foster a sense of social responsibility and civic engagement; 3. exploring and clarifying their personal values, beliefs and assumptions

about the partner community and shifting their mindsets and perspectives about the community and themselves; and 4. enhancing their empathic communication skills as well as collaboration, facilitation, critical thinking and reflective competencies (School of Business and Accountancy, 2018). While this academic S-L module will continue to be a graded one, the module team will look into streamlining assessment requirements. There is also scope to work with HOME, to measure the impact of enhanced financial literacy amongst migrant worker participants to ensure sustainable benefits for themselves and their families back in their home countries.

Keywords: Service-learning, Accounting, Financial Literacy, Budgeting

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Biographical sketch of presenter

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Jeanette Houmayune is a lecturer in the School of Business and Accountancy, Ngee Ann Polytechnic (NP) since 2010. She began her career as an auditor in an international accounting firm before moving on to the training and education sector. She is the module leader of a final-year Diploma in Accountancy auditing module. In 2018, she developed and delivered a service-learning module with support from NP's Office of Service-Learning.

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