

Kingdom Service via Service Learning for the Church: An Auditing Example

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ABSTRACT: This paper explores how a service-learning, group consulting project can be used to increase active learning by reinforcing textbook concepts as applied to an authentic client within the Kingdom of God. After reviewing the pedagogical advantages of Service Learning, service learning opportunities will be explored for various business disciplines related to Kingdom organizations. In addition, auditing class examples will be used illustrating how student groups, acting as consultants under the direction of their partner (the professor), research best practices, evaluate the client's situation, and deliver a written analysis. The process uses research, iterative evaluation, self-critique, reflection, and cross-group sharing presentations.

INTRODUCTION

Motivating students, teaching content, integrating faith and learning, serving the Kingdom of God — these are challenging goals of professors at Christian higher education institutions. Professors well-versed in their content areas are challenged to learn about pedagogy by their local centers for faculty development and teaching excellence. They hear phrases like active learning, experiential learning, service learning, brain-based learning, constructivism, etc. and wonder how to utilize these methods to achieve the aforementioned goals. This paper will explore the use of service learning in the business disciplines, especially as applied to organizations overtly committed to furthering the Kingdom of God. The paper will demonstrate the application of service learning to an undergraduate auditing class, illustrating an approach toward reaching the integrated goals of actively teaching content, integrating faith and serving the Kingdom of God.

longer legacy (Titlebaum, 2004). A more modern definition supplied by Bringle and Hatcher (1996) will be used for this paper's purposes.

We view service learning as a credit-bearing educational experience in which students participate in an organized service activity that meets identified community needs and reflect on the service activity in such a way as to gain further understanding of course content, a broader appreciation of the discipline, and an enhanced sense of civic responsibility. Unlike extracurricular voluntary service, service learning is a course-based service experience that produces the best outcomes when meaningful service activities are related to course material through reflection activities such as directed writings, small group discussions, and class presentations. Unlike practica and internships, the experiential activity in a service learning course is not necessarily skill-based within the context of professional education. (p. 222)

PEDAGOGICAL SUPPORT FOR SERVICE LEARNING

The term service learning was first coined by educators in the 1960s, yet its practice in various forms has a much

This definition seems consistent with Furco's (1996) attempts to characterize service learning as having the intention to benefit equally the provider and the recipient

of the service through equal focus on the service being provided and the learning that is occurring.

The pedagogy of service learning has a strong theoretical connection to experiential learning as described by Kolb (1984): "Learning is the process whereby knowledge is created through the transformation of experience" (p. 38). The underlying hypothesis of experiential learning proponents is that the use of experience will result in a greater and longer retention of the respective content. It enhances the framework for understanding and fosters more connections for retention and subsequent application. Ambrose, Bridges, DiPietro, Lovett, and Normand (2010) state that professors should reflect on the activities and experiences used for engaging students. Professors will then understand what knowledge organizations students are likely to develop because these organizations are most effective when they are well matched to the way knowledge needs to be accessed and used.

Multiple studies on service learning have provided positive evidence for learning and other impacts on students. The findings from a Higher Education Research Institute study (Astin, Vogelgesang, Ikeda & Yee, 2000) replicated the results of a number of other studies showing significant positive effects on academic performance measures, including GPA, writing skills, and critical thinking skills. Students and faculty report positive impacts on academic learning and the ability to apply that learning to the real world (Eyler, Giles, Stenson, & Gray, 2001). Complexity of understanding, problem analysis, critical thinking, and cognitive development are positively influenced.

For personal outcomes, service learning participation improves students' sense of personal efficacy and identity, spiritual growth and moral development, as well as leadership and communication skills. Cultural and racial understanding improves with a reduction of stereotyped thinking. Service-learning involvement improves student commitment to service, their sense of social responsibility and citizenship skills, plus increases the community involvement after graduation. Service-learning experiences also help build stronger relationships with faculty, enhance satisfaction with their college, and promote higher graduation rates and career development (Astin et al., 2000; Eyler et al., 2001; Jacoby, 1999; Peters, McHugh & Sendall, 2006; Eyler & Giles, 1999; Steffes, 2004).

These results reflect producing learning at a higher order of cognitive skills via affective motivation as per Bloom's taxonomy of learning domains (Bloom, 1956; Krathwohl, Bloom, & Masia, 1973). Students are applying the classroom knowledge and comprehension through analysis, synthesis, and evaluation. In addition, they tend

to move beyond the receiving and responding to phenomena activities to the more complex behaviors of valuing, organizing, and internalizing of values.

The disadvantages mostly center on logistics and planning as aptly noted by Peters, McHugh & Sendall, (2006) and include requiring extensive coordination by the Service Learning Center, expanding obligations of faculty who must take into consideration an extra layer of communication between the students and sites, experiencing inflexibility in adjusting a semester-long project should unforeseen events delay or eliminate a project and/or service learning site, dealing with student resentment of mandated service projects, balancing students' time commitments and the needs of placement sites, experiencing communication failures between sites and students, and encouraging students and faculty to leave their "comfort zone" to address unpredictable circumstances.

In addition, the pitfalls noted by Burns and Reid (n.d.) fall into three categories: problems with students, problems with non-profit organizations, and institutional problems. Difficulties with students include the scarcity of motivation (i.e., viewing the assignment as last-minute busy work), the lack of perspective (i.e., missing the applicability of course material to the non-profit organizations), the absence of appreciation for reflection (i.e., hesitating to become involved in reflection), the bias against application (i.e., thinking that book learning is adequate), the know-it-all attitude among students (i.e., resistance to being open to learning), and the grading difficulties (i.e., students believe that grading is based on input and not output).

Under the category of problems with non-profit organizations, they list the unwillingness to see the applicability of business principles to a non-profit setting, and the unwillingness or inability of the organization to commit the time necessary for working with students.

Institutionally, complications involve the increased time requirements of faculty members and vulnerability to the faculty member's promotional track if the highly visible undertaking crashes and burns.

Although more research is needed to solidify findings and to enhance adoption, the weightier benefits to students support serious consideration of service-learning implementation.

SERVICE LEARNING OPPORTUNITIES IN THE BUSINESS DISCIPLINES

Service learning may be discipline specific, such as accounting, or interdisciplinary, including learners from

different disciplines that work closely together contributing their knowledge, skill set, and experience to support and enhance the contributions and attributes of each discipline (Conners & Seifer, 2005). From a time perspective, an engagement could last only a few days or be spread over multiple classes and semesters as described in the integrated global project model proposed by Wood and St. Peters (2012).

Woods and St. Peters (2012) make the case for Christian college business curricula to focus projects toward furthering the Kingdom of God by reference to Matthew 6:19-21. They encourage investment in activities with eternal consequences (i.e., treasures in heaven) through a focus on business as missions organizations. The authors' rationale would be just as applicable for church ministries and para-church, non-profit organizations. This goal would seem consistent with most mission statements of Christian higher educational institutions.

There is likely an unlimited amount of service learning engagements possible in the business disciplines. Stacey, Rice, and Langer (1997) and Godfrey and Grasso (2000) provide many examples. Additional resources can be found at <http://www.campuscompact.org> and <http://www.service-learning.org>.

SERVICE LEARNING APPLIED TO AUDITING

Course Description, Content, and Faith Integration

The instructor teaches at a liberal arts Christian college where the three-credit-hour auditing course is required for all accounting majors. The course prerequisites are two semesters each of accounting principles and intermediate accounting. The course is the only offering for auditing; therefore, it is designed to cover all of the essentials in preparation for students to take the auditing section of the Certified Public Accountant (CPA) examination.

The course begins with a discussion of the role of auditing and faith integration points. Auditing is the one function that only a licensed CPA can perform, in contrast to tax and consulting work performed by other professionals and even non-professionals. Auditing is primarily about competence, objectivity, and independence from the party being audited. The auditors issue their opinion on the audited financial statements as to whether those statements present fairly, in all material respects, the financial position and activity of the entity for the time periods being represented. The opinion provides assurance and comfort to the users of the financial statements who wish to rely on their credibility for decision making. Much of the value of the

audit opinion is the actual and *perceived* reputation, independence, and objectivity of the auditing firm.

This same dynamic of concern for actual and perceived reputation is behind the actions of Paul when corresponding with the predominantly Greek believers in Corinth regarding the collection of funds for the Jerusalem Christians (I Cor. 16, II Cor. 8 and 9, New International Version). In II Cor. 8:20-21, Paul states, "We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men." Titus, a fellow Greek (Gal. 2:3), was gathering the collection from the Corinthians along with "the brother who is praised by all the churches for his service to the gospel. What is more, he was *chosen by the churches* to accompany us as we carry the offering" (II Cor. 8:18-19). There is also another brother described as "our brother who has often proved to us in many ways that he is zealous" (II Cor. 8:22), which may be interpreted as being found diligent through many tests. Paul understood that his ministerial effectiveness could be greatly impaired if his reputation was impugned (Acts 24:16). He wanted to be above reproach in his handling of the collection and in his motivations. This may be reflected in his emphasis of voluntary giving with the goal of equality among believers, both Greek and Jew. For Paul as a Jew, there may have been an enhanced sensitivity since the recipients were primarily Jewish and the gifts were primarily being collected from Greek-dominated groups.

The theme of accountability and transparency is also present in this scenario with Paul describing not only Titus as a partner and fellow worker, but also "our brothers, they are representatives of the churches and an honor to Christ" (II Cor. 8:23). Nothing was being hidden by Paul. He encouraged the accountability and transparency afforded by having chosen representatives of the donors to secure and accompany the gift to its draught-stricken Jerusalem destination (I Cor. 16:3-4). The auditor's role, as a result of independent evaluation, is to hold accountable the management of an entity to the owners and users of financial statements by adding credibility to the information. This overcomes the information asymmetry and the natural conflict of interest between management and absentee owners, often referred to as the agency problem in modern finance (Messier, 2012).

Another point of faith integration is stewardship. The agents for the owners/stakeholders are performing a stewardship function by managing the entity's assets on their behalf. As auditing holds the managers/agents accountable to owners/stakeholders, it promotes this stewardship

function. Christians also believe that they are called to be stewards of the creator's world. The first two chapters of Genesis command us to subdue and have dominion over God's creation and to work and keep God's garden. Psalm 24:1 states, "The earth is the Lord's, and everything in it, the world, and all who live in it."

Stewardship also corresponds well to the objectives of internal control stated in Messier (2012): (a) reliability of financial reporting, (b) effectiveness and efficiency of operations, (c) compliance with applicable laws and regulations, and (d) safeguarding of assets (p. 186). These are admirable goals for any entity, whether secular or sacred or for profit or not for profit. Auditors must review internal control for all entities being audited and currently opine on its effectiveness on most public corporations reportable to the SEC. Most organizations will utilize budgeting techniques as a form of internal control to accomplish organizational goals. "Any dollar that is lost to greed or sloth is a dollar that cannot be spent on the business as mission" (Bretson, 2008, p. 152). The story of Joseph provides an Old Testament example of this. Both Potiphar (Genesis 39) and Pharaoh (Genesis 40 – 47) entrusted Joseph with everything in their domain. After Joseph provided God's meaning of Pharaoh's dreams, he managed the coming bountiful years and drought in a way that greatly increased Pharaoh's possessions and saved the people, including his own family. He proactively planned and executed that plan, similar to an organization's planning/budgeting function to achieve its goals.

The class will also study fraud risks and how good internal control can reduce the opportunity prong of the traditional fraud risk triangle of pressure/incentive, opportunity, and rationalization (Messier, 2012). A discussion may ensue of how this is similar to a *sin* triangle that all Christians have experienced. Until we stop rationalizing our behavior and acknowledge our fallen nature (*pressure/incentive*), we will not seek salvation nor depend on the Spirit to help us overcome the *opportunities* to sin. Mere affiliation and even regular church attendance does not equate to internalizing the Gospel's teaching and integrating it throughout all aspects of one's life (Gray, 2009). In fact, fraud within religious organizations is fairly common. In their desire to think the best of people (redemption), Christian churches overlook the continued depravity of the believer and omit putting adequate internal controls in place (Romans 7:14-25). As a redeemed people, we still experience the Kingdom of God as *already – not-yet*. We live in a tension of fulfillment having begun, yet without experienced consummation.

In addition, Paul encourages believers to avoid putting stumbling blocks in the way of fellow believers. His immediate context deals with Christians debating whether

they should eat meat from the market place that was likely dedicated to a local deity and whether they should celebrate certain days as sacred (Romans 14; I Corinthians 8). After acknowledging that there is only one God and that these deities and idols are not real, he entreats believers to act out of love and forego their rights if their freedom causes another believer to fall into sin. Similarly, good internal control within Kingdom organizations will reduce the stumbling block of opportunities to act upon temptations. This balance between freedom and responsibility is reflective of the organization category of Bloom's affective domain of learning (Krathwohl et al., 1973).

As we explore financial statement fraud, it is natural to remind students of Jesus' teachings against the love or idolatry of money (mammon) rather than serving God (Luke 16:13). Luke 12:15 states, "Then he said to them, 'Watch out! Be on your guard against all kinds of greed; life does not consist in an abundance of possessions.'" Luke positions this teaching immediately after the parable of the rich man building bigger barns, being satisfied and dying that very night. "This is how it will be with whoever stores up things for themselves but is not rich toward God" (Luke 12:21).

As the students learn about internal control, they are involved in two mock interview exercises in preparation of performing service learning. Due to having 23 years of accounting experience prior to teaching, the professor possesses a great deal of familiarity at audit interviewing and being interviewed by auditors. As the professor plays the role of the client, the students must ask questions in order to ascertain the structure of the client's business, control structure, and potential fraud risks. The assignment involves documenting the internal control structure, analyzing it, identifying and proposing improvements, and identifying the greatest fraud risk.

First Service Learning Assignment

After this preparation, the students begin their first service learning assignment. Current auditing standards (for private companies) require the auditor to obtain an understanding of the client's internal control in order to plan the audit. Therefore, documentation of internal control procedures and a documented walkthrough of individual transactions reflecting the functioning of these controls are required by our university's external audit firm. The university has chosen to utilize the audit professor as its director of internal control, supervising student employees to accomplish this documentation. Some of this work can be completed by the auditing class. The class is segregated into groups of two and provided the prior year's work papers and contact information for small sections of

the overall internal control work, e.g., accounts payable, student billings. Updating the documentation gives the students an authentic experience interacting with professionals and staff within the confines of the university. The professor maintains a communication thread with the university's controller and chief financial officer to monitor and receive feedback on the work. Eventually, the students will submit to the professor their updated working papers for evaluation, revision, and ultimate assessment. Even though this is an authentic engagement where the work papers are relied upon by the external auditors, the risk exposure is somewhat limited since the context is internal to the university.

Church Service Learning Assignment

As described above, service learning engagements are meant to meet a community need and enhance the learning of the students. They need to gain a better understanding of internal control and more practice at observing, interviewing, documenting, analyzing, and communicating results. In contrast to most accounting courses, auditing is much more conceptual in nature, focusing on analytical and logical skills (Messier, 2012). Personal experience and feedback from students' performing audit internships confirm that experience in auditing provides greater clarity and understanding. In contrast to surface, strategic learning, application is more likely to encourage the deep learning which comes from mastering something (Bain, 2004). It would follow that deeper learning may assist students in retention and facilitate CPA examination improvement.

From the community-needs perspective, churches want to decrease the likelihood of a misuse of funds. The 2012 Association of Certified Fraud Examiners' global study estimates that 5 percent of annual global revenues are lost to fraud, which translates to \$3.5 trillion in 2011 (ACFE, 2012). Misappropriation of funds or skimming may reduce the quantity of ministry, impair future fundraising (since the organization has demonstrated a lack of diligence with previous donations), damage ministerial reputation, and diminish volunteerism when personal reputations are unprotected from being impugned due to inadequate internal controls. A Google search can provide numerous incidents, often local examples, of fraud in churches or other ministry organizations.

To meet the needs of both of these groups, the service learning engagement involves providing free professional consulting to local churches for internal control documentation and analysis of financial processes, e.g., cash receipts, cash disbursements. This may be done by analyzing the same process every year with different churches or

by analyzing different processes with the same churches. This variation avoids any dilution of the student experience resulting from performing duplicate projects at the same organization and facilitates limiting the time commitment from the client to portions of a few days in contrast to a semester-long obligation (Still & Clayton, 2004). The value proposition to the churches includes receiving documentation on their financial processes (which few churches seem to have) that may be useful for current and future volunteers and a report which compares current practices to researched best practices with suggested improvements.

The phases of the assignment include client solicitation; research and review of *best practices*; client observation, interviews, documentation, and analysis; the sharing of findings with the professor and other class groups; drafting, reviewing, and revising the consultants' findings and documentation; reflection on learning and faith; and post-course client interaction with the professor.

Since church committees will need to approve of the engagement, the process for solicitation will usually begin prior to the semester and, therefore, adds to the workload of the professor (see the Appendix for a sample of the initial contact letter). Choosing churches where faculty attend and have contacts facilitates the approval process. In addition, providing the services to churches for free avoids competition with local CPAs since few small churches engage CPAs for such services and the cost facilitates approval amid tight church budgets. In addition, excluding a fee, official CPA opinion, and any documents signed by a CPA, allows the CPA professor to avoid submission to and associated costs of state quality CPA peer review programs. Several follow-up phone calls may be needed to obtain approval from the appropriate committee and/or pastor.

Students and professor can jointly work at researching best practices for internal control for churches. The typical auditing course textbook will likely have a strong presentation of internal control procedures focused toward larger and often public companies. The textbooks may not have any adaptation for small not-for-profit organizational structures. One suggested source would be Vargo's (1995) guide which states that "15 percent of all churches have been, are being, or will be victimized by an unscrupulous employee or member" (p.5). Other likely sources would include the *Accounting and Financial Reporting Guide for Christian Ministries and the Church* and the *Zondervan Church and Nonprofit Tax & Financial Guide*.

The onsite work of observing, interviewing, documenting, and analyzing will likely only take a few days, once the coordination of schedules by students with the

client occurs. When reviewing the cash receipts (offering plate to bank deposit) process, it is beneficial to have all groups observe the church clients on the same Sunday in order to facilitate the subsequent class sharing by groups. This presentation of basic findings can be either formal or informal, with the main emphasis being a time of interaction between the various groups to create a “community of learners who are motivated to think together” as Cunningham (2005, p. 309) describes.

The groups will submit initial drafts of their documentation and client reports to the professor for feedback as the engagement partner, thereby emulating an authentic accounting firm structure. The reciprocal technique of having another group read and provide comments may be incorporated prior to professorial feedback, which may allow for initial revisions from peer input and an internalization of evaluative criteria as suggested by Brookfield (2006). The iterative response shifts the professor’s functioning toward a consulting role and away from a rate and rank assessment process (Bain, 2004), thereby “using grades to emphasize learning rather than judging and collaboration rather than competition” (Parker, 2007, p. 141). This encourages a professorial display of competence and expertise, which assists students in overcoming their resistance to learning and promotes greater levels of motivation and affective learning (Brookfield, 2006; Krathwohl et al., 1973). The professor moves away from the authoritarian institutional position and moves toward an authoritative position of credibility and authenticity (Brookfield, 2006; Palmer, 2007). One final benefit of the engagement partner role for the professor is the capability of controlling the quality of the final report. Since future interaction with this outside organization and their perspective of the university is important, it warrants the production of a quality report. (For a copy of a sample report contact the author at dvpoucher@tayloru.edu.)

A key to the academic side of service learning is reflection. The first opportunity takes place when the multiple groups share their experiences in class and discuss the variant situations. The main reflection point for this assignment uses a basic DEAL model (Ash & Clayton, 2009). In addition to the three sequential steps of description, examination, and articulation of learning, the professor provides several questions to prompt their thinking about how their work may affect the ministry, as well as how it would fit into a full audit engagement of the church. A sample reflection assignment is shown below.

Sample Reflection Assignment

Write a memo covering all of the following items:

- DEAL Model:
 - Describe experience
 - Examine experience, per learning objectives: personal, civic, academic.
 - Articulate learning in each category and across categories
 - What did I learn?
 - How did I learn it?
 - Why does it matter/why is it important?
- How does internal control relate to the Christian concept of stewardship?
- How would having good internal control protect the staff of a ministry or non-profit organization?
- How would the documentation of basic internal control support the integrity of the ministry? And what does it communicate to volunteers and staff?
- Do you think that the controls are designed appropriately?
- Do you think that the controls are actually functioning?
- If you were conducting an audit, justify whether you would take a reliance or substantive approach on this client.
- Assuming you wanted to test the controls that were present, describe the design of your testing.
- Describe what makes the receipt of donations different from the receivables of a for-profit enterprise and the added inherent risk.
- Is our project closest to a part of an audit, an attest service, or an assurances service? Discuss your thinking (consider Chapters 1 & 21).

The final phase of the project usually takes place after the semester and rests on the professor. Many of the churches will want to have a follow-up conversation regarding the recommendations. This may vary from brief phone conversations with a pastor or committee chair to attending a committee meeting and presenting the recommendations anew with explanations of best practices. Although this takes additional professorial time, the benefits include an increased likelihood of change implementation, of a multi-year relationship for future auditing projects, and a favorable view of the university with local churches.

CONCLUSION

Among all of the benefits of service learning, the most lasting impact may be the increased sense of citizenship and civic engagement – students become more likely to volunteer in the future by being more sensitive to the needs of others (Astin et al., 2000; Eyler et al., 2001; Peters, McHugh & Sendall, 2006). One of the outcome objectives of the auditing example of church consulting includes increased student participation in the future with their own local church. As a result of this class and project, students are among the minority of church attendees that have professional training and educational background to serve in a financial role of a local congregation. Jesus' parables of the talents (Matt. 25:14-30), the ten servants (Luke 19:11-27), and teachings on faithfulness (Matt. 24:42-51; Luke 12: 35-48) are effective at emphasizing the point to students that they now have responsibility to use what has been given them. They must not bury this new knowledge and skill, but seek to further the Kingdom of God via future service. "From everyone who has been given much, much will be demanded; and from the one who has been entrusted with much, much more will be asked" (Luke 12: 48b). May they seek to hear the Master's affirmation, "Well done, good and faithful servant! You have been faithful with a few things; I will put you in charge of many things. Come and share your master's happiness!" (Matthew 25:21).

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Appendix: Sample Contact Letter

Dear Pastor and Financial Committee Chairperson,

I am an assistant professor of accounting and finance at Taylor University. One of the classes that I teach each fall is Auditing. I would like to partner with you on a multi-year project that I believe would benefit both your local congregation and the students in my auditing class. I would like to offer our assistance in documenting some of the internal control processes for your finance committee's use.

Under the strain of offering a multi-faceted ministry, many churches have not taken the time to document their financial procedures nor had professional suggestions for improvement based on best practices. Without any cost to your congregation, I would propose providing a couple of students to document briefly one facet of your procedures each November. For example, they could observe the process of offering collection, counting, and depositing one year and the next, document procedures for cash disbursements for expenses and reimbursements. The final work product each time would be documentation of the process and a letter including any suggestions that might improve stewardship by reducing risk and/or improving the process efficiency. Let me assure you that all information will be kept strictly confidential.

One of the challenges of teaching an auditing class is the ability to make the subject matter come alive. Typically, students learn best when they are required to apply their new knowledge into a real-world situation. Therefore, after having covered internal control in the textbook, they participate in a couple of role-play assignments interviewing me as a client. After 23 years of experience in the accounting industry, I am able to play this part with some expertise. In addition, the students actually work under my supervision on documenting the internal control for the university, which is used by its external auditors. After these learning experiences, I would like to give them the opportunity to serve their local community by assisting churches in a service-learning project. My hope is that these students will play a significant role in serving their local church upon graduation, wherever God chooses to lead them.

I will follow up this letter by contacting you personally, but please feel free to contact me as well. Thank you for your time and consideration. I look forward to partnering with you!