



UNIVERSITY of WISCONSIN
GREEN BAY

Equity-Minded Learning: Integrating Civic Engagement in Accounting Education

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ABSTRACT

This study immerses governmental accounting students in the Annual Comprehensive Financial Report (ACFR) of local governmental entities. The project involves historical demographic research and financial condition analysis and culminates in the creation of a Popular Annual Financial Report (PAFR) for non-accountant stakeholders. Grounded in the Kolb Learning Cycle (Kolb & Kolb, 2018) and using a scaffolding approach, it integrates high-impact practices (HIPs) to enhance engagement, critical thinking, and practical application of accounting principles (Kuh, O'Donnell, & Reed, 2013). Emphasizing civic engagement, defined as active participation to improve community socioeconomic status (Alam, et al., 2023), the project aligns with equity-minded SoTL by addressing educational disparities and fostering inclusive engagement (Kumar & Refaei, 2021). It highlights the importance of translating complex accounting information for diverse audiences, reinforcing the societal relevance of the profession. A civic engagement survey (Alam, et al., 2023) showed significant gains in civic knowledge, action, values, and self-efficacy.

INTRODUCTION

Traditionally, accounting students encounter real-world applications of their knowledge primarily through internships, participation in the Volunteer Income Tax Assistance (VITA) program, and guest lectures during class or organizational meetings (Bootsma, Jeffrey, & Perkins, 2021; Dellaportas, 2015). However, there is a growing call from researchers to find innovative ways to engage students more deeply in practical accounting experiences, thereby preparing the next generation of accountants and enhancing their overall learning outcomes (Dellaportas, 2015; Gittings, Taplin, & Kerr, 2020).

In my governmental accounting course, students have a distinctive opportunity to bridge classroom learning with community service in northeastern Wisconsin. During the semester, they analyze their local community's Annual Comprehensive Financial Report (ACFR). These ACFRs, while essential for government transparency, often pose challenges for non-financially trained citizens due to their complexity.

Recognizing this challenge, the Government Finance Officer Association (GFOA) has developed guidelines for creating Popular Annual Financial Reports (PAFRs). PAFRs serve as summaries of the intricate ACFRs, making financial information clear to the average citizen. While ACFRs are mandatory for government entities, PAFRs are not required. Consequently, producing a PAFR represents a unique opportunity for students to contribute meaningfully to their community while honing their accounting skills.

ASSIGNMENT

ACCT 316 students engage in a semester-long project integrating ACFR analysis and PAFR creation for public dissemination, bridging theory and practice in governmental financial reporting.

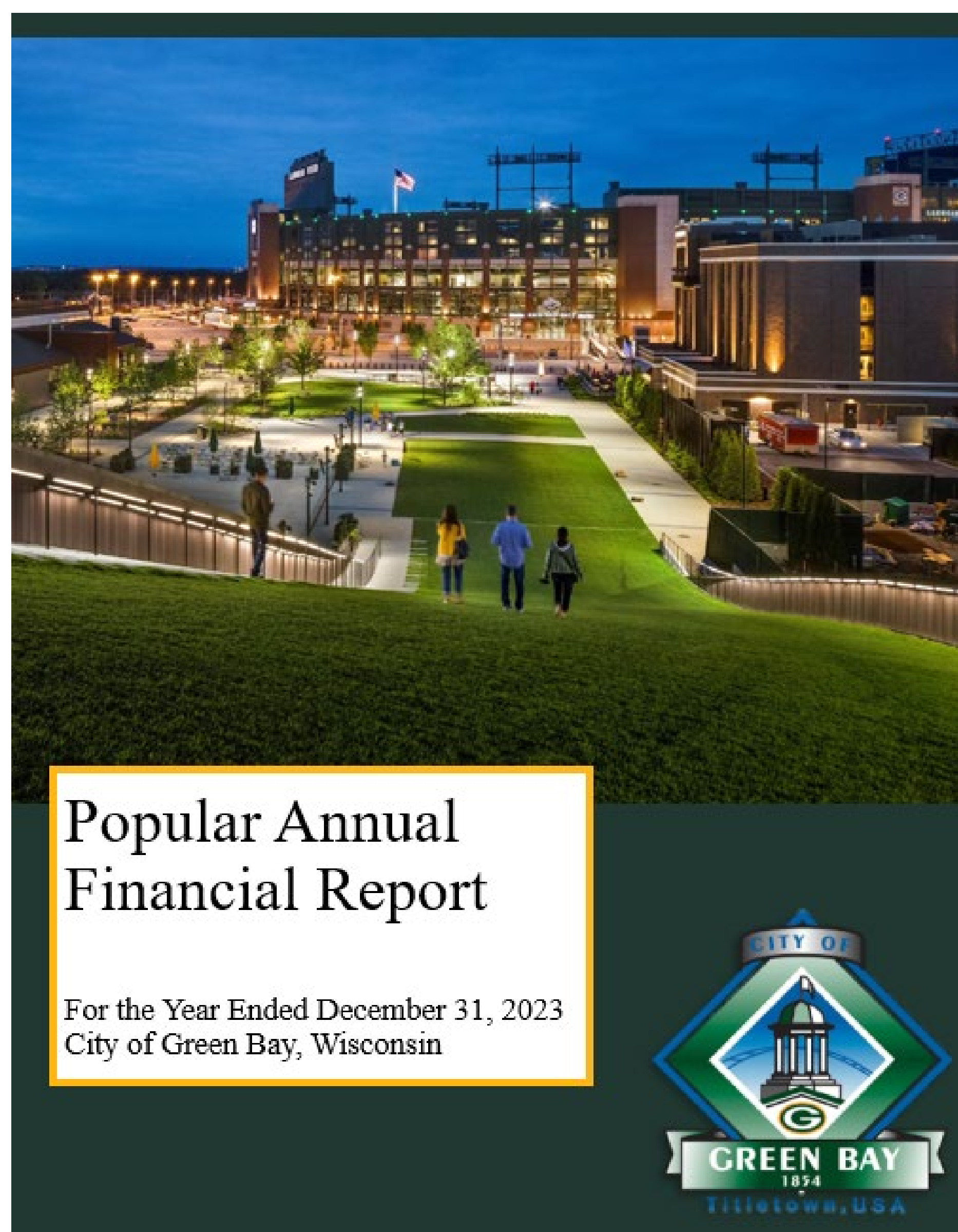
Project Structure: Teams (4-5 students) analyzed the ACFR of local entities (Brown County, Outagamie County, Cities of Green Bay, Manitowoc, Neenah, Village of Howard). The project involved individual and team assignments aligned with the curriculum.

Individual Work: Students developed entity knowledge through a city overview paper and two financial ratio assignments directly linked to weekly course topics.

Team Collaboration & Feedback: Teams met regularly to discuss their entity. Mid-semester, draft PAFRs were peer-reviewed using GFOA PAFR Award criteria.

Final Deliverables & Reflection: Teams produced and presented their final PAFR (in-person or recorded). The project concluded with individual written self-reflections.

Key Outcomes: This project develops skills in analyzing governmental financials, applying reporting principles, communicating financial data to the public, teamwork, and self-reflection.



Sample cover page of student team's final Popular Annual Final Report

IMPACT

This project gauged 37 students' pre- and post-project thoughts utilizing a civic engagement survey (Alam et al., 2023) on their sense of Civic Self-Efficacy, Civic Value, Civic Knowledge, and Civic Action in the course ACCT 316: Governmental and Nonprofit Accounting.

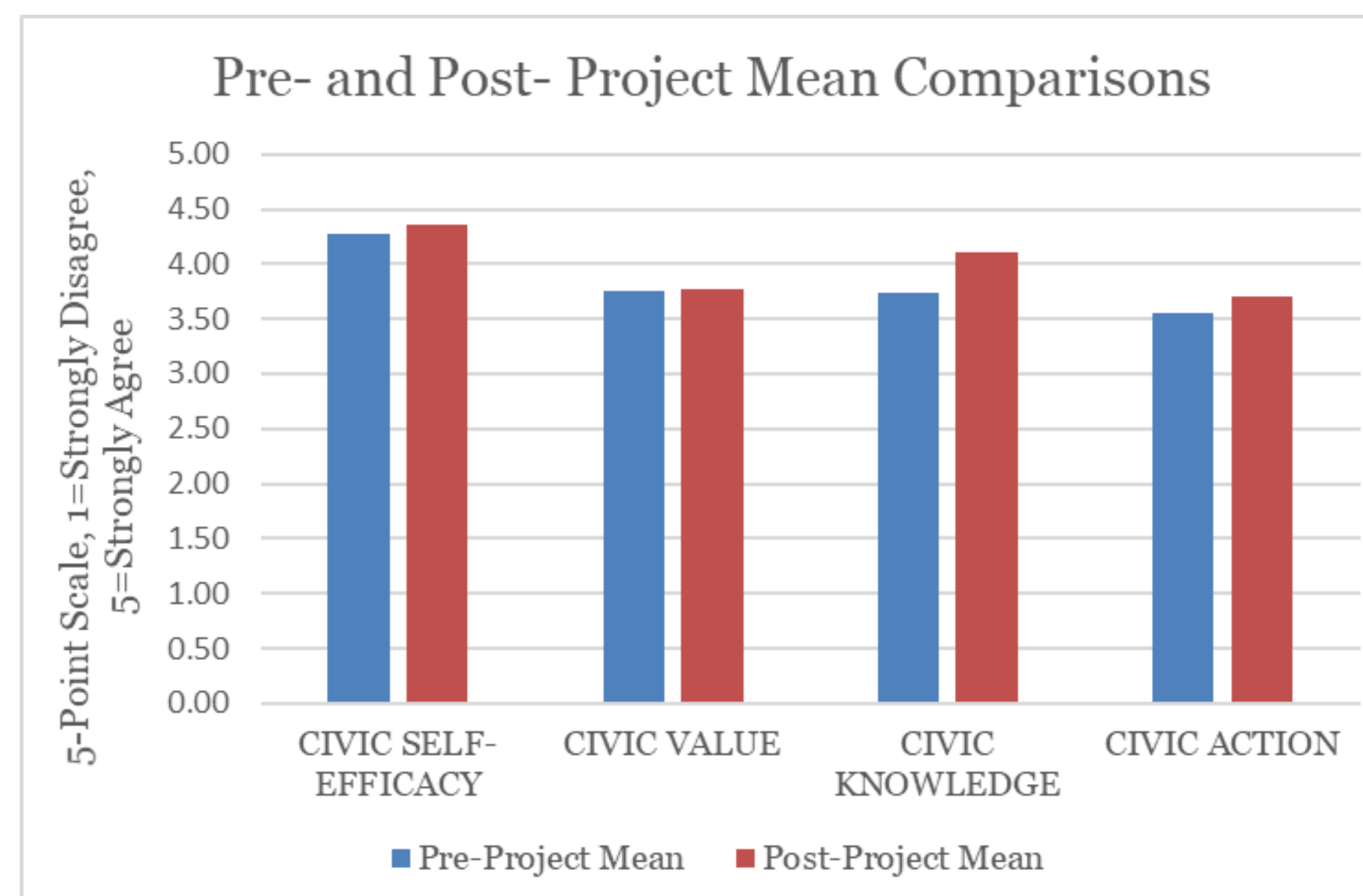
Civic Value: One's sense of responsibility when engaging with a community with the aim of improving well-being

Civic Self-Efficacy: One's sense of confidence in ones ability to positively impact a community via engaging with that community

Civic Knowledge: One's sense of how to use knowledge to help a community

Civic Action: One's intended actions to engage with the goal of improving the well-being for a community

Greatest improvements in mean were found in Civic Knowledge and Civic Action.



Pre- and Post-Project Survey Result (Fall 2024)



Word art of students' final self-reflection papers at the end of the semester.

STUDENT

SELF-REFLECTIONS

"It's clear that transparent financial reporting is essential for maintaining trust with the general public."

"This experience helped me understand the practical application of the concepts we've studied in class, as calculating ratios when given the numbers is simple math, versus locating the values within a real financial report and analyzing what they mean for that government."

"Throughout the course of the project, I feel that I vastly improved my analytic skills, particularly in terms of financial ratio analysis and interpreting complex governmental financial data."

"Overall, this project allowed me to gain valuable insight into municipal finances and the importance of clear, accessible financial reporting."

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