



Using COSO to Mitigate Service Learning Project Risk

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Abstract

Service learning helps students learn by applying accounting concepts and ethics principles to real accounting tasks in community service organizations. Despite the benefits of service learning, few instructors use it (Abes, 2002). We identify risks instructors face while facilitating service learning projects and present a model of the COSO Internal Control–Integrated Framework (2013) as a mechanism for risk mitigation. We also provide a handbook with guidance and document templates to help mitigate service learning project risk and to facilitate project implementation.

Keywords

Service learning, risk mitigation, COSO, project-based instruction, accounting information systems

In this paper, we identify risks instructors face with the implementation of service learning projects and suggest the application of the COSO Internal Control–Integrated Framework (Committee of Sponsoring Organizations of the Treadway Commission & PwC, 2013) to mitigate such risks and improve the benefits of these projects. We also use the COSO principles to create an instructor’s handbook for service learning project implementation. Our recommendations include strategies to integrate student participation in the risk management process as an applied learning experience in internal control frameworks cited to be important in AIS courses (Garnsey et al., 2019).

Service learning integrates meaningful community service aligned with the learning outcomes of a course to benefit both the student and the community organization (Furco, 1996). Necessary partners in service learning are community-based organizations (CBOs), which are “a public or private non-profit organization of demonstrated effectiveness that—a) is representative of a community or significant segments of a community; and, b) provides educational or related services to individuals in the community” (Elementary and Secondary Education Act, 20 USC § 7801(5) *et seq.*, 1965). Examples of CBOs include healthcare clinics, homeless shelters, food banks, and community foundations.

Service learning can enhance accounting students’ education by providing them with real-world applications of classroom knowledge in a community setting that supports their ethical and professional development (Calvert et al., 2011). It can also improve students’ interpersonal skills and leadership development (Eyler et al., 2001; Taylor et al., 2019; Zamora, 2011), social responsibility, and citizenship (Cabedo et al., 2018; Eyler et al., 2001; Eyler & Giles, 1999; Huda, Jasmi et al., 2018; Huda, Teh et al., 2018), and augment academic learning outcomes (Berman, 2006; Christensen & Woodland, 2016; Dietz, 2018; Eyler & Giles, 1999; O’Brien et al., 2017; Sangpikul, 2017; Still & Clayton, 2004).

Blewitt et al. (2018) suggest that experiential learning can enhance individuals’ awareness of their school’s value-based education, ultimately leading students toward ethical decision-making. Ethical decision-making is relevant for students seeking a purpose-driven philosophy in their education (Aziz, 2020; Wright & Church, 2020).

The Association to Advance Collegiate Schools of Business recommends giving students opportunities for contextual reflection on practical experience and community engagement (AACSB, 2020). However, despite these AACSB recommendations, business instructors seldom implement service learning projects (Abes, 2002). Andrews (2007) identifies this lack of curriculum alignment as a barrier to adoption. Calvert et al. (2011) note that operational challenges, such as project management and workload, also dissuade instructors from implementing service learning projects (Garnsey et al., 2019).

Service Learning Risks

If not properly executed, service learning projects can fail (Cyphert, 2006), jeopardize student learning (Warner et al., 2012), or negatively impact the various participating stakeholders (Kolenko et al., 1996; Reams, 2003; Warner et al., 2012). Kolenko et al. (1996) raised concerns about academic integrity, institutional support, and student safety. This section outlines typical risks categorized by their associated service learning stakeholders.

Student Risk

Students bring different skill sets and levels of motivation to service learning projects. Thus, professors must consider students’ commitment level, competence in the subject area, and the likelihood that students will be at risk. Student-related sources of risk include unproductive team dynamics, students dropping out of the course before project completion, violations of safety policies and procedures, accidents, and improper conduct (such as sexual harassment, inappropriate language, or theft) by or toward students (Reams, 2003).

Instructor Risk

Instructors’ lack of organization, coordination, communication, and controls can lead to risk. Some instructors might not know their school’s service learning requirements. Others might lack the time or skill set to do the required preparation, corrective actions, or post-project evaluations (Calvert et al., 2011; Van Leuven, 2018).

Community-Based Organization Risk

CBOs chosen for service learning projects will have their own inherent risk. For example, a CBO might underestimate the time or resources needed to facilitate the project. There might also be safety risks for the students associated with the CBO’s premises (Berman, 2006; Bugg & Collins, 2018).

Risk-Mitigation

Instructors who understand the risks associated with service learning might be reluctant to adopt these projects. Responding to Warner et al. (2012), we argue that a well-designed service learning project can mitigate risk sufficiently to provide a net benefit to CBOs and students. Thus, instructors must intentionally design risk management into service learning projects (Reams, 2003). Since most AIS courses teach the COSO framework (Bain et al., 2002; Garnsey et al., 2019; Groomer & Murthy, 1997; Premuroso & Houmes, 2012), we suggest that AIS instructors practice what we preach to mitigate risk in service learning projects. Instructors' understanding of COSO makes it a natural solution for guiding AIS service learning.

COSO Principles Applied to AIS Service Learning Projects

In this section, we make recommendations for instructors to follow when implementing AIS service learning projects grounded on each of the 17 COSO principles. We then organize these recommendations into an "implementation handbook" that includes a checklist for instructors, implementation recommendations, and associated templates to facilitate service learning projects.

Control Environment

The COSO framework's control environment has five principles that guide the standards, processes, and structures that facilitate internal control implementation across an organization (COSO, 2013).

Principle 1: The organization demonstrates a commitment to integrity and ethical values (COSO, 2013).

Commitment to integrity and ethical values occurs at all levels. Leaders can encourage service learning by recognizing these efforts during faculty promotions. These incentives send a clear message to instructors of the institutional commitment to service learning. Instructors should teach students the importance of the societal impact students achieve in performing the service learning project.

Principle 2: The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal controls (COSO, 2013). A service learning committee can oversee activities at a higher organizational level. We recommend universities have a center that supports instructors engaged in service learning. This center should promulgate policies and procedures, best practices, and project review standards. It can also develop community partnerships that facilitate service learning projects. Finally, this committee should monitor the effectiveness of internal controls for service learning curricula and ensure compliance with university policies.

Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in pursuit of objectives (COSO, 2013). Understanding everyone's responsibilities is critical to better service learning outcomes. Instructors must establish suitable roles and responsibilities for each stakeholder. For example, students must understand their assignments and unique responsibilities before engaging with the CBO. We recommend that students create a team contract (such as the example in Appendix A) that holds them accountable, establishes engagement norms, and assigns roles that fit their skills, abilities, personalities, and preferences. Instructors should create service learning plans as individual contracts between the CBO and each student (see example in Appendix B). Such plans state learning objectives, service deliverables, and stakeholder responsibilities and reinforce the academic integrity of business ethics in the classroom (Kolenko et al., 1996). Students should complete a confidentiality agreement (such as the example we provide in Appendix C, subject to approval by university legal counsel) that defines their responsibility to protect the confidentiality of client data.

Principle 4: The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives (COSO, 2013). AIS instructors should design service learning projects that align with the course learning objectives to ensure students benefit from practicing course skills. Course content should enable students to accomplish project tasks and include soft skills training, such as team building, time management, and delineating roles (Rebele & Pierre, 2019). The team contract should prompt team members to do this planning. Instructors should also guide CBOs to follow best practices when working with students.

Principle 5: The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives (COSO, 2013). Instructors should introduce the COSO framework to their students and describe the risk management responsibilities of each stakeholder. Students will learn how COSO operates as they perform and control project risks. Instructors should explain the institutional policies to students that they must follow to mitigate risks.

Risk Assessment

The COSO framework includes four risk assessment principles that can help identify and analyze organizations' exposure to risk, the likelihood and degree of such liability, and any potential changes that may impact the assessment. (COSO, 2013).

Principle 6: The organization specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives (COSO, 2013). Instructors should ensure that the learning objectives are clear to the students and applicable to AIS content. Clarity of project deliverables and other responsibilities helps instructors identify and assess the project's risks.

Principle 7: The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed (COSO, 2013). Before beginning work, instructors and students should jointly assess project risks using the COSO framework. This assessment, facilitated using checklists or questionnaires, should identify any safety, reputational, or operational risks. Appendix D describes how to use a class discussion to involve students in this risk assessment. This discussion can help students learn how internal controls can mitigate each identified risk.

Principle 8: The organization considers the potential for fraud in assessing risks to the achievement of objectives (COSO, 2013). The project risk assessment should consider potential fraud, including attempts to circumvent established controls. Frauds might include misreporting of engagement hours or the extent of the student contributions. Instructors should use internal control documents, such as the provided timesheet logs with CBO signoff (Appendix E), meeting minutes (Appendix F), and peer evaluations (Appendix G).

Principle 9: The organization identifies and assesses changes that could significantly impact the system of internal control (COSO, 2013). Students should provide periodic status reports (Appendix H) that report any material changes that could affect internal control. Instructors should work with students to adjust control procedures in response to those changes.

Control Activities

The COSO framework includes three control activities principles that relate specifically to achieving objectives (COSO, 2013).

Principle 10: The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels (COSO, 2013). The students and instructor should jointly determine responses to any identified risks. Documents in the appendices can facilitate these determinations. For example, the Initial Reflection and Engagement Report in Appendix I prompts students to identify any concerns regarding operational risks, such as the lack of project clarity, incomplete CBO documentation, or missing contact information at an early stage.

Principle 11: The organization selects and develops general control activities over technology to support the achievement of objectives (COSO, 2013). Technology can be a part of almost any service learning project. Instructors should verify that students use technology appropriately, such as for data retention and information sharing.

Principle 12: The organization deploys control activities through policies that establish what is expected and procedures that put policies into action (COSO, 2013). Instructors must ensure students understand all institutional policies and procedures, such as confidentiality, data privacy, and proper software use. The California State University System provides examples of policies and good practices relevant to service learning (Center for Community Engagement, 2011, pp. 56-61).

Information and Communication

The COSO framework includes three information and communication principles related to generating and disseminating information throughout the organization to support the effectiveness of internal controls (COSO, 2013).

Principle 13: The organization obtains or generates and uses relevant, quality information to support the function of internal control (COSO, 2013). Instructors should design student deliverables that include information needed to assess the effectiveness of internal controls. For example, progress reports and meeting minutes can help verify students' progress. Requiring students to use cloud-based documentation accessible to the instructor can also help monitor their engagement.

Principle 14: The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal controls (COSO, 2013). Instructors should communicate the purpose of policies and procedures related to service learning and who is responsible for their execution. In addition, instructors should actively respond to relevant information collected

from student reports and other internal controls (e.g., accident reports, student or CBO attrition). Instructors should engage the institutional channels (e.g., a risk management division) for support when necessary.

Principle 15: The organization communicates with external parties regarding matters affecting the functioning of internal control (COSO, 2013). Instructors should meet with CBO personnel before the project, establish preferred forms of communication, and explain the importance of project schedule adherence. Instructors should receive a copy of all student correspondence with the CBO. An action plan should be in place to guide students and instructors if communication with the CBO becomes impaired.

Monitoring Activities

The COSO framework includes two monitoring principles that relate to an organization's continuous assessment of the effectiveness of the system of internal controls and the determination of any necessary adjustments (COSO, 2013).

Principle 16: The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning (COSO, 2013). Instructors should continuously evaluate policies and procedures for risk-mitigation effectiveness and student adherence. For example, instructors can verify the accuracy of project status reports and the details recorded in meeting minutes as the project progresses to ensure any established internal controls are working. In addition, faculty should document internal control deficiencies or project failures when they occur and determine internal control changes needed.

Principle 17: The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate (COSO, 2013). Instructors should create a manageable system to quickly and efficiently communicate lessons learned to stakeholders. They must share any negative experiences and potential solutions with other instructors. We recommend recording deficiencies in a centralized mechanism, such as a service learning peer-review committee or university center, available to all stakeholders during future risk assessments. Future projects will benefit from adjustments that address weaknesses or failures.

Service-Learning Implementation Handbook

Tables 1, 2, 3, 4, and 5 provide detailed implementation guidance organized by the five project phases: Planning, Orientation, Performing, Reporting, and Post-Project, respectively. Instructors can use these tables to guide development of their own operational handbooks for service-learning implementations. The first column in each table contains questions instructors should ask as they design their service learning projects. The second column summarizes our guidance, which includes suggested templates (see the referenced appendices) to facilitate implementation.

Table 1

Service Learning Implementation Handbook: Planning Phase (Principles 2, 4, 5, and 15)

Instructor questions	Implementation
Is there a university-wide service learning center that oversees or supports projects?	Have the service learning committee review the effectiveness of the internal controls for all service learning curricula and their alignment with university guidelines. Obtain approval of the course curriculum from the service learning committee before engaging the CBO.
Have you designed the service learning project to support the course learning objectives?	Map service learning deliverables to course objectives to ensure a relevant educational experience.
Is there any training to educate students on policies?	Identify mandatory training and evaluate its applicability to the service learning project. Create a checklist of all the institutional policies that apply to students participating in service learning.
Are the communication channels established between you, the students, and the CBOs?	Meet with CBO personnel before the project and establish preferred forms of communication and the importance of schedule adherence. The instructor and CBO agree to copy each other on all student correspondence.

Table 2*Service Learning Implementation Handbook: Orientation Phase (Principles 1, 3, 4, 5, 11, and 12)*

Instructor questions	Implementation
Are you developing students appropriately to facilitate quality deliverables?	Ensure that students receive appropriate preparation in the AIS content to deliver on the promised scope of the project. Identify competencies and verify students possess the necessary skills.
Does the service learning project advance ethical values and integrity?	Frame service learning to emphasize students' impact on their communities and how that improves society. Students meet with officers from CBO and learn about the impact the work the CBO has on the community. Demonstrate the alignment in mission statements.
Is everyone clear on the roles they will play and the deliverables they are supposed to accomplish?	Have all team members sign a contract (Appendix A) outlining roles and group norms. Using a service learning plan (Appendix B), create a project map with clear deliverables.
Will the students access personally identifying or confidential information?	Delineate student responsibilities for handling sensitive resources like confidential information. Review relevant policies before engagement; use a Confidentiality Agreement (Appendix C).
Are students empowered with the soft skills to work well together?	Provide development for students on service learning processes, including effective team building, time management, and delineation of roles. Students may complete team engagement exercises at the beginning of the project to improve team cohesion and facilitate communication (Appendix A).
Do students understand their risk management responsibilities?	Introduce the COSO framework to students and demonstrate the responsibilities of each stakeholder in risk management strategies.
Is there a disaster recovery plan for the data in the service learning project?	Backup data before the students have access to the data. Data copies are provided to the instructor electronically, stored on faculty-shared drives, and made available to students on a Canvas Group page. The CBO retains the original data.
Will the students be handling CBO data, and are data protections in place?	If needed, provide training to properly handle CBO data and develop data handling procedures for students. The instructor creates a data retention policy that eliminates client data from student accounts at the end of the semester and from the instructor's account within one year.
Do university service learning policies govern the service learning process? Do you have additional course policies and procedures for students to follow? Are there CBO policies and procedures dictating student privacy or safety conduct?	Implement and train students on the formal policies and procedures to protect the project and all those involved. Have a central place to disseminate FERPA, Confidentiality, and Data Privacy policies.

Table 3*Service Learning Implementation Handbook: Performing Phase (Principles 6, 7, 8, 9, 10, 11, 13, 14, 15, and 16)*

Instructor questions	Implementation
Are the service learning project deliverables clearly delineated and reasonably attainable?	Ensure the service learning Plan contains reasonable project deliverables with dated milestones to monitor progress. Students describe the deliverables with reasonable deadlines in their service learning Plan (Appendix B).
Do you have a formal process to assess the risk to students, instructors, and CBO?	Evaluate your CBO for student and instructor safety using formal documentation such as checklists and questionnaires. Identify reputational risks that may impact the desire of CBOs to work with the university in the future. A checklist for CBO safety inspections will help identify common risks (Center for Community Engagement, 2011, pp. 28–35). Students provide their assessment of other potential risks.
What could go wrong, and how would you resolve it? What response would you put in place? Can the students help you identify unforeseen risks?	Use the COSO framework to discuss with students all the risks related to their service learning projects before meeting with CBOs. Combine this learning experience with class reflections. Perform a cost-benefit analysis to determine if the project controls are too costly in time or effort. Accept a reasonable level of residual risk Have teams discuss each principle and share their findings with the class. As students identify risks, determine responses that include necessary controls based on the risk appetite profile of the university, CBO, and students (Appendix D).
Can students circumvent any of the established controls?	Implement multiple cross-referenced internal control documents to validate the effectiveness of internal controls. Cross-reference timesheet logs (Appendix E) and meeting minutes (Appendix F) for consistent reporting and equitable group member contributions.
Is fraudulent reporting of student contributions a possibility?	Establish a review system with input from the CBO and student team members to determine students' project grades. Use peer evaluations to deter and identify non-performers (Appendix G). Implementing a mid-project evaluation gives students time to improve their performance before the final evaluation.
Is there a process for students to notify you when changes occur that can significantly impact the scope of the service learning project?	Establish a periodic status report that includes identifying significant changes (e.g., change of personnel or other factors that affect the project schedule) and describe actions that can address them
Have you developed control activities to implement the planned risk response?	Periodically provide students with document templates that facilitate the implementation of internal controls so students can reasonably complete deliverables. Do not assume students will be able to "figure it out." An Initial Reflection and Engagement Report (Appendix H) and the Periodic Status Report and Reflection (Appendix I) can connect the students' experience with their learning objectives while also serving as an internal control tool for project success. The other templates provided can support this principle.
Do you have the ability to obtain or generate timely and relevant information to support the previously deployed internal controls for the service learning project?	Identify the requisite information necessary for the proper functioning of each implemented internal control and ensure you can access the information from live shared documents. Students collaborate in a live space accessible to the AIS instructor to ensure monitoring and continuous engagement, such as Google Drive, Microsoft OneDrive, or Dropbox. (Note: Do not share confidential information on public drives)
Are communication channels between instructors and students established?	Establish an "early warning system" to address concerns before they derail the project at the beginning of the project. The instructor or TA has a process to review progress weekly and a plan to address unexpected issues.
Do students follow up with CBO if the CBO is non-responsive?	Set up a plan of action should communication with the CBO break down. The professor has visibility on communication breakdowns and can provide support if necessary.
Have you established a method to test the effectiveness of the internal controls across time?	Randomly inspect projects to gauge the effectiveness of the previously implemented internal controls. The instructor reviews the accuracy of progress reports with corresponding documents and the student timesheet log with other available system controls.

Table 4*Service Learning Implementation Handbook: Reporting Phase (Principles 2 and 16)*

Instructor questions	Implementation
Is there a university-wide service learning center that oversees or supports projects?	If one does not already exist, create a peer-review committee with colleagues willing to review the performance of service learning project internal controls. Collaborate with the Center for Community Engagement to ensure that rules for student engagement were followed and complete an annual review with the center.
Is there a systematic review of failures, non-compliance, or deficiencies that will lead to internal control adjustments?	Log negative incidents, accidents, project failures, or non-compliance events. Following a project's completion, analyze to determine which corrective or preventive actions might limit or manage future risks. The instructor discusses project failures with students to determine alternative controls that could help reduce risk and improve the service learning experience in the future.

Table 5*Service Learning Implementation Handbook: Post Project Phase (Principle 17)*

Instructor questions	Implementation
Have you established a system to address the deficiencies found in prior projects?	Create a system to communicate and implement corrective actions responsive to lessons learned from other projects. Develop modifications and corrective actions collaboratively with CBO management and the service learning committee to ensure future projects will benefit from adjustments that address weaknesses or failures. Following the post-project review, the professor and teaching assistant evaluate the performance on the project and edit templates, update instructions, and reevaluate the dissemination of information To ensure the project improves with each iteration.

Summary and Takeaways

Accountants and auditors have used the COSO framework to develop and implement risk mitigation strategies for decades, managing uncertainty while adding value to organizations of all sizes. We propose the adoption of the COSO Internal Control–Integrated Framework that AIS instructors know well. We provide examples and templates readers can use to design service learning projects that follow AACSB societal impact guidance and the purpose-driven orientation of today's students. We also recommend making this framework a class discussion topic to teach students about its broad applicability beyond strictly financial processes.

We have adopted this framework for service learning in AIS courses over two semesters at two institutions, each with different governance structures, incentives, and resources dedicated to service learning. Since using this framework, we have anecdotally seen an increase in service learning benefits and a reduction in risk for students, instructors, universities, and CBOs. We saw a better alignment of projects with learning objectives, reduced unanticipated adverse incidents, increased completion of projects without disruptions, and full compliance with university policies governing these activities. We encourage instructors to develop students' professional integrity and ethics using service learning projects.

Conclusion

For many students, a service learning project will be their first experience as professional accountants whose opinion is respected by the organization they serve. We want the service-learning experience to be positive and effective in motivating them to continue their accounting education and contribute to their communities throughout their careers. We believe implementing the COSO framework in service learning projects will mitigate risks to all stakeholders. In this way, service learning projects can improve the chances of providing a worthwhile experience for students that meets learning objectives, broadens students' understanding of philanthropy, and helps build the next generation of business leaders to be more impactful in their communities.

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Appendix A: Team Contract

Familiarize Yourself with Your Service-Learning Team

This template is recommended to be completed the first day projects are introduced so that team members can familiarize themselves with each other and the items they will be using for the duration of the project. This will yield a team contract that documents expectations for administrative matters.

This activity will familiarize you with your fellow team members and create a contract you can follow. The first step to a successful project is establishing a baseline and plotting a route.

Individual Strengths and Communication

Each team member should write down answers to these questions and think about past team projects.

1. What do you like about team projects?
2. What do you dislike about team projects?
3. What are your top two strengths in team projects?
4. What are two areas you can improve in to be effective in team projects?

Discuss as a team (we will debrief common answers and some solutions as a class). Think about how you prefer to communicate during team projects and answer the following questions as a team to find a plan that works for everyone.

1. How do you prefer to communicate with team members (text, canvas, etc.)?
2. How quickly do you respond to emails or texts and how quickly is reasonable for a team project?
3. How familiar are you with the functionality of Canvas (group pages, announcements, etc.)?

Team Roles

As a team, go through the files you received and the sample report to learn about the project and the final report. Review how long the report is, what sections you will need to complete, and the various documents you received. There are many ways to break up the project; one common way is to create roles. Once you develop a sense of what elements are in the project, decide as a team who will tackle which sections. If you will all work together on each part, understand that will require more meeting times. Team roles include: scribe (takes minutes and leads meetings), leader (asks questions and uploads documents), writer (enters information and edits), analyst (reviews data and reports), and examiner (reviews formatting and conducts research).

Data storage

Since your team is a client, to keep this sensitive data private, it is your job to ensure the documents stay within closed systems (not Google Docs, Dropbox). Teams are required to use Canvas and your university email to keep their ideas organized and to add to the work done by other members. Decide as a team how you will manage your data for this project.

Team Contract

Now that your team is more familiar with each other and how you work in a team, complete a team contract as a separate document. This will hold your teammates accountable for what you have all agreed.

The team contract should include the following information:

1. Team name
2. Course
3. Project scope
4. Projected milestones
5. Members and roles: (specify names, lead areas, assignments, and due dates)
6. How you will collaborate (logistics of meetings) and describe how (communication media, schedule)
7. Describe the documentation strategy
8. Describe expected behaviors of all members
9. Describe the conflict resolution strategy
10. Describe the evaluation of peer performance
11. Closing statement and signatures (dated)
12. Acknowledgement of agreement

Appendix B: Sample Service-Learning Plan Template

This template is critical to the proper documentation of the learning experience. We have adapted this language from the California State University System's Center for Community Engagement (2011). We recommend that your university legal counsel review the language.

Section I: Student Data

Student Name:	Student ID:
Email:	Telephone:
Primary Emergency Contact:	Relation:
Cell Phone Number:	Other Telephone:
Secondary Emergency Contact:	Telephone:
Cell Phone Number:	Other Telephone:

Section II: Learning Site

Learning Site Name:	Contact Name:
Address:	
Email:	Telephone Number:

Section III: Course Data

Course Title:	Faculty Member Name:
---------------	----------------------

Section IV: Learning Plan Elements

Service Objectives:

Work schedule:

Scope of Work: (describes work to be done and how it will be done, deliverables schedule, planned service hours... how many and when to be worked... and any necessary assumptions)

Period of Performance:

Place of Performance: (includes location and/or equipment to be used)

Learning Objectives: (describe how your primary responsibilities support/further your coursework):

Skills to be developed through this internship:

Confidentiality Agreement (see Appendix C)

Participation Guidelines

1. I will devote _____ hours per week towards completion of the service and learning objectives listed in my learning plan for a total of _____ service hours, effective from _____ to _____ ("learning activity"). I agree to complete any paperwork and orientations required by my professor or site supervisor as part of this learning activity.
2. I understand and acknowledge that there are potential risks associated with this learning activity, some of which may arise from (a) my assigned tasks and responsibilities, (b) the location of the learning activity, (c) the physical characteristics of the Learning Site, (d) the amount and type of criminal activity or hazardous materials at or near the location of the learning activity, (e) any travel associated with the learning activity, (f) the time of day when I will be present at the Learning Site, (g) the criminal, mental and social backgrounds of the individuals I will be working with or serving, and (h) the amount of supervision I will receive. I further understand and acknowledge that my safety and well being are primarily dependent upon my acting responsibly to protect myself from personal injury, bodily injury or property damage.
3. Being aware of the risks inherent in this learning activity, I nonetheless voluntarily choose to participate in this learning activity. I understand that I may stop participating if I believe the risks become too great.
4. While participating in this learning activity, I will (a) exhibit professional, ethical and appropriate behavior; (b) abide by the Learning Site's rules and standards of conduct, including wearing any required personal protective

equipment; (c) participate in all required training; (d) complete all assigned tasks and responsibilities in a timely and efficient manner; (e) request assistance if I am unsure how to respond to a difficult or uncomfortable situation; (f) be punctual and notify the Learning Site if I believe I will be late or absent; and (g) respect the privacy of the Learning Site's clients.

5. While participating in this learning activity, I will not (a) report to the Learning Site under the influence of drugs or alcohol; (b) give or loan money or other personal belongings to a client; (c) make promises to a client I cannot keep; (d) give a client or representative a ride in my personal vehicle; (e) engage in behavior that might be perceived as harassment of a client or Learning Site representative; (f) engage in behavior that might be perceived as discriminating against an individual on the basis of their age, race, gender, sexual orientation, physical and/or developmental or intellectual capacity or ethnicity; (g) engage in any type of business with clients during the term of my placement; (h) disclose without permission the Learning Site's proprietary information, records or confidential information concerning its clients; or (i) enter into personal relationships with a client or Learning Site representative during the term of my placement. I understand that the Learning Site may dismiss me if I engage in any of these behaviors.
6. I agree to contact <<University's designee>> if I believe I have been discriminated against, harassed or injured while engaged in this learning activity. Please call Campus Police after hours.
7. I understand and acknowledge that neither the University nor the Learning Site assumes any financial responsibility in the event I am injured or become ill as a result of my participating in this learning activity. I understand that I am personally responsible for paying any costs I may incur for the treatment of any such injury or illness. I acknowledge that the University recommends that I carry health insurance.

General Provisions:

1. The Learning Site agrees to provide an orientation that includes a site tour; an introduction to staff; a description of the characteristics of and risks associated with the Learning Site's operations, services and/or clients; a discussion concerning safety policies and emergency procedures; and information detailing where students check-in and how they log their time. They will also provide any needed training and safety equipment.
2. The Learning Site and the University agree to provide proper liability insurance to cover the student. The university insurance coverage provides professional and personal general liability coverage for students enrolled in service-learning course sections for which they are receiving academic credit.
3. The Learning Site and the University agree to indemnify, defend and hold harmless each other from any and all liability for any personal injury, damages, wrongful death or other losses and costs, including but not limited to reasonable attorney fees and defense costs, arising out of the negligence or willful misconduct of their respective officers, employees, agents or volunteers in the performance of this Agreement. This paragraph will survive expiration or termination of this Agreement.
4. The Learning Site should notify the University as soon as is reasonably possible of any injury or illness to a student participating in a learning activity at the Learning Site by calling (999) 111-1111.

I have read, and I understand and agree to comply with these guidelines.

Student Signature:

Date:

Instructor Signature:

Date:

Site Supervisor Signature:

Date:

Appendix C: Sample Confidentiality Agreement

We recommend that students sign a confidentiality statement before accessing any CBO documents. We provide this document as an example only and are not providing legal advice. You should have your legal counsel provide or approve specific language and structure in the document you use for this type of agreement.

Confidentiality Agreement

This Confidentiality Agreement ("Agreement") is entered into on this ____ day of ____, 20__ by and between COMMUNITY-BASED ORGANIZATION ("CBO"), a <STATE> non-profit corporation and _____ ("STUDENT"), STUDENT of _____ (UNIVERSITY).

It is understood and agreed to that the STUDENT in the course of his/her role as STUDENT of UNIVERSITY might become a recipient of certain CBO information that must be kept confidential. To ensure the protection of such information, and to preserve any confidentiality necessary the parties hereby agree as follows:

1. **Confidential Information.** The CBO proposes to disclose certain of its confidential and proprietary information ("Confidential Information") to the STUDENT. Confidential information shall include, but is not limited to, data, materials, products, technology, computer programs, specifications, manuals, costs, profit and margin information, finances and financial projections, customers, clients, marketing, and current or future business plans and models, and other information disclosed or submitted, orally, in writing, or by any other media, to the STUDENT by the CBO, regardless of whether such information is designated as "Confidential Information" at the time of its disclosure, financial information,. This includes Confidential Information disclosed during board meetings, special meetings, telephone meetings or during discussions about the CBO's progress, stability, structure, strategy and financial status.
2. **Disclosure.** The STUDENT shall limit disclosure of Confidential Information within the CBO to its directors, officers, partners, STUDENTS, employees and/or independent contractors (collectively referred to as "affiliates") having a need to know. The STUDENT and affiliates will not disclose the confidential information obtained from the discloser unless required to do so by law.
3. **Limits and Obligations.** STUDENT will not use, disseminate or in any way disclose any Confidential Information to any person, firm or business, except to the extent necessary for the purpose described in Section 2. Furthermore, STUDENT may not disclose the existence of any negotiations, discussions or consultations in progress between the parties to any form of public media without the prior written approval of the CBO. STUDENT shall treat all Confidential Information with the same degree of care as STUDENT accords to STUDENT's own confidential information, but not less reasonable care. STUDENT shall immediately give written notice to CBO at its principal place of business of any unauthorized use or disclosure of the Confidential Information. STUDENT shall assist the CBO in remedying any such unauthorized use or disclosure of the Confidential Information.
4. **Return of Materials.** Confidential information furnished in tangible form shall not be duplicated by STUDENT except for purposes of this Agreement. Upon the request of the CBO, STUDENT shall, within ten (10) days of such request, destroy or deliver to CBO, at CBO's option, (a) all such CBO-furnished materials and (b) all materials in STUDENT's possession or control (even if not CBO-furnished) that contain or disclose any Confidential Information received in written or tangible form, including copies, or reproductions or other media containing such Confidential Information. STUDENT will provide CBO a written certification of STUDENT's compliance with STUDENT's obligations under this section.
5. **Exclusions.** STUDENT's obligations under Sections 2 and 3 shall not apply to any Confidential Information that STUDENT can document was :(a) in the public domain at or subsequent to the time such Confidential Information was communicated to STUDENT by CBO through no fault of STUDENT; (b) was rightfully in STUDENT's possession free of any obligation of confidence at or subsequent to the time such Confidential Information was communicated to STUDENT by the CBO; or (c) was developed by employees, contractors or agents of STUDENT independently of and without reference to any Confidential Information. In addition, a disclosure of any Confidential Information (a) in response to a valid order by a court or other governmental body or (b) as otherwise required by law shall not be considered to be a breach of this Agreement or a waiver of confidentiality for other purposes; provided, however, that STUDENT shall provide prompt prior written notice thereof to the CBO to enable the CBO to seek a protective order or otherwise prevent such disclosure.
6. **Ownership of Confidential Information.** All Confidential Information, and any Derivatives (defined below) thereof, whether created by CBO or STUDENT, shall be the property of CBO and no license or other rights to Confidential Information or Derivatives is granted or implied hereby. For purposes of this Agreement, "Derivatives" shall mean: (a) for copyrightable or copyrighted material, any translation, abridgment, revision or

other form in which an existing work may be recast, transformed or adapted; (b) for patentable or patented material, any improvement thereon; and (c) for material protected by trade secret, any new material derived from such existing trade secret material, including new material that may be protected under copyright, patent and/or trade secret laws. STUDENT hereby does and will assign to CBO all of STUDENT's rights, title in interest and interest in and to the Derivatives. All materials (including, without limitation, documents, drawings, papers, diskettes, tapes, models, apparatus, sketches, designs and lists) that CBO furnishes to STUDENT (whether or not they contain or disclose Confidential Information) are the property of CBO. Within five (5) days after any request by CBO, STUDENT

7. **No Warranty.** All Confidential Information is provided "AS IS" and without any warranty, express, implied or otherwise, regarding such Confidential information's accuracy or performance.
8. **Term.** This Agreement shall govern all communications from CBO to STUDENT that are made from the date this Agreement is executed to the date on which the relationship between CBO and STUDENT; provided, however, that STUDENT's obligations under Sections 2 and 3 shall continue in perpetuity with respect to Confidential Information of CBO that STUDENT has previously received unless such obligations no longer apply pursuant to Section 5.
9. **No Assignment.** STUDENT shall not assign or transfer any rights or obligations under this Agreement without the prior written consent of CBO.
10. **Injunctive Relief.** A breach of this Agreement will cause irreparable and continuing damage to CBO for which money damages are insufficient, and CBO shall be entitled to injunctive relief and/or a decree for specific performance, and such other relief as may be proper (including money damages if appropriate).
11. **Notices.** Any notice required or permitted by this Agreement shall be in writing and shall be delivered as follows, with notice deemed given as indicated: (a) by personal delivery, when actually delivered; (b) by overnight courier, upon written verification of receipt; (c) by facsimile transmission, upon acknowledgment of receipt of electronic transmission; or (d) by certified or registered mail, return receipt requested, upon verification of receipt. Notice shall be sent to the addresses set forth below or to such other address as either party may provide in writing:

To CBO:

To STUDENT:

12. **Governing Law.** This Agreement shall be governed in all respects by the laws of the United States of America and by the laws of the State of <<STATE>>, as applicable, without regard to conflict of law principles.
13. **Severability.** If a court of law holds any provision of this Agreement to be illegal, invalid or unenforceable, (a) that provision shall be deemed amended to achieve an economic effect that is as near as possible to that provided by the original provision and (b) the legality, validity and enforceability of the remaining provisions of this Agreement shall not be affected.
14. **Waiver.** If CBO waives any term, provision or STUDENT's breach of this Agreement, such waiver shall not be effective unless it is in writing and signed by CBO. No waiver shall constitute a waiver of any other or subsequent breach by STUDENT.
15. **Modification.** This Agreement may be modified only if authorized representatives of both parties consent in writing.
16. **Entire Agreement.** This Agreement constitutes the entire Agreement with respect to the Confidential Information disclosed hereunder and supersedes all prior or contemporaneous Agreements concerning such Confidential Information, written or oral.
17. **Final Agreement.** This Agreement terminates and supersedes all prior understandings or Agreements on the subject matter hereof. This Agreement may be modified only by a further writing that is duly executed by both parties.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first above written.

Dated: _____ CBO: _____
By: _____

Dated: _____ STUDENT: _____
By: _____

Appendix D: Class Discussion on Risk Analysis for Service-Learning Project

This table can be used to guide students through the risk assessment and response portion of the COSO implementation for their own projects.

COSO Principle 7: The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.

Consider the following questions as they relate to your Service-Learning Project. Determine the impact, probability, and the appropriate response for each potential risk identified (sample responses included below).

What could go wrong with this project? What is the risk?	What would be the impact of this risk?	What is the probability that this risk would happen?	What would be an adequate response to this risk?	Cost-Benefit Analysis
Lack of understanding of the requirements by the stakeholders	Moderate <explain actual impact here>	Moderate	Reduce with Controls. Provide training, implement supervision to reduce error exposure.	Acceptable
Confidentiality breach	Moderate High <explain actual impact here>	Low Low	Accept (Monitor) Share (Buying Insurance)	Acceptable
Lack of understanding of the deliverables by the stakeholders	Low to Moderate <explain actual impact here>	Moderate - High	Reduce with Controls. Have a supervisor that oversees progress.	Acceptable
There may be an attempt to manipulate the students to provide unethical information based on lack of experience.	High <explain actual impact here, e.g., "High Participating in potential fraudulent application">	Low	Reduce with Controls. Have a supervisor that oversees progress. Professor or CBO absorbs the project.	Acceptable
...<continue>...				

Appendix E: Service-Learning Timesheet Log

Students can use this Excel template (available at <https://bit.ly/ServiceLearningHoursLog>) to document their service learning hours and store it in a folder shared with the instructor (to facilitate progress supervision).

	E	F	G	H	I	J	K	L	M	N	O	P
1	Service-Learning Hours Log											
2	Name					CBO						
3	StudentID					CBO Contact						
4	Class					CBO email						
5												
6	Date	Time In	Time Out	Activities			Group / Individual	with Client?	Location	Submitted Meeting Notes?	Safety Issues to report?	Hours
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29	Signatures:					Total Hours to Date: 0.00						
30												
31	Student:			CBO Supervisor:			Professor:			Date		

Appendix F: Example Meeting Minutes

This template will help students document their meeting minutes. All meetings should have minutes recorded to provide practice with practical business skills for accounting students and should be made available to the instructor in a shared folder for progress supervision. This will provide students with an incentive to follow through with the minutes and give instructors a way to measure participation in the project outside of class time.

Meeting minutes are a record of who attended and what you accomplished. Before your meeting, discuss an agenda with your team, the purpose of your meeting and what you want to accomplish. The minutes need not be verbatim transcripts of the meeting. Instead, record major points and action items for members to complete before you next meet. Designate one person to write the minutes at each meeting. You can use this outline for your meeting minutes.

1. Date and time of meeting
2. Names of team members in attendance
3. What was accomplished
4. What action items need to be completed before next meeting
5. New items brought up that should go onto the agenda for next meeting
6. Other comments

Appendix G: Sample Peer Evaluation

This student peer evaluation will be completed by each student after the project is completed. Since students create a team contract, they will have concrete expectations for their peers. These performance rankings (1-5) and feedback can be anonymized and redistributed to peers. We require students who award less than full credit on any item to provide constructive feedback in the related comments section.

Low/Unsatisfactory	1-5	High/Exceptional	Comments
Work Habits			
Consistently seems unprepared for sessions; presents minimal amount of material		Consistently well prepared for sessions; presents extra material	<i>What extra material did they present?</i>
Only assumes responsibility when forced to or stimulated for personal reasons		Seeks appropriate responsibility; takes initiative, does tasks without being prompted	<i>How did they show initiative or take responsibility?</i>
Misses or is consistently late for meetings		Attends all meetings, shows up on time	<i>How many meetings did they attend out of how many meetings held? Were they on time for all meetings?</i>
Interpersonal Attributes			
Lacks appropriate respect, compassion, or empathy		Consistently demonstrates respect, compassion, and empathy	<i>How do they demonstrate respect, compassion, or empathy?</i>
Does not share information or resources; impatient when others are slow to learn; hinders team process		Shares information or resources; truly helps others; contributes to the team process	<i>How do they help others – do they support their other peers' skill development?</i>
Makes no effort to discover strengths of individual team members		Discovers and fully uses the individual strengths of all team members	<i>How?</i>
Hides his/her own mistakes; deceptive		Admits and corrects his/her own mistakes; truthful	<i>Do you have an example of a mistake they've made that they've owned up to?</i>
This team member excels at:			
This team member could improve by: <i>Note any opportunities for improvement from the interim evaluation and comment on their improvement in that goal while noting areas that still need improvement.</i>			
Evaluation of _____ By _____ Date _____			
Signed: _____			

Appendix H: Periodic Status Report and Reflection

This template is recommended to be completed the second week of the project. Use this to assess where the students are in the project and to see if there are underlying questions before moving to the reporting phase. Responses will be valuable for future iterations of the project, where common questions can be addressed at the beginning. While meant as an in-class activity, this can be completed as a graded assignment.

Please log your service hours and document any meetings you have attended (virtual or in-person) with your team members. Answer the following questions.

7. Do you have any safety incidents to report this week?
8. Is everything progressing according to plan?
9. What have you found to be challenging?
10. Do you think you will be able to finish the promised deliverables by the deadline? If not, are you in contact with your professor about this and actively strategizing how to proceed?
11. What have you learned so far by doing this project that you wouldn't have known if you had not participated?
12. What specific accounting skills have you practiced in this experience? Please be as specific as possible.

Appendix I: Initial Reflection and Engagement Report

This template should be completed at the beginning of the project. Use this to facilitate learning through self-reflection while also verifying vitality of their initial engagement with the CBO. Some of the language in this template is specific to the sample Service-Learning project. You must replace the list of documents necessary for your CBO's project in the checklist and add additional questions that pertain to your project. Use this to assess where the students are in the project and see if there are underlying questions before moving to the next phase.

Please answer the following questions regarding your initial Service-Learning experience.

1. How would you define service-learning?
2. How would you describe the differences between service and volunteering?
3. What are some of the benefits and challenges of incorporating service learning into an AIS class?
4. How can you make a difference in the community while applying your accounting skills?

Now that you are familiar with your team and you know what documents you have, ensure you received everything. Practice your team roles as you look for small pieces of missing information in your files that could hinder project completion, using the following checklist (replace documents in this list with your project-specific documents) to help keep files organized.

1. Bank statements for all accounts for each month from _____ through _____.
2. Complete check registers for all accounts.
3. Responses to the questionnaire from the CBO.
4. Monthly bank statement reconciliations completed by CBO.
5. Petty cash log and receipts.

Answer discussion questions below to identify any significant matters that need resolution before writing the report.

1. Does your team have all the documents selected for review by the CBO treasurer?
2. Does your team have all contact information for team members?
3. What is the hardest part of this project so far? Why?
4. Do you have any concerns about moving through the project? Discuss how you will get this project done,
5. What do you wish had been described to you more fully?
6. <insert project specific questions here>



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