Combining Managerial Accounting Principles with Service to the Community: An Application for a Graduate Managerial Accounting Course

Because Managerial Accounting is a required course for all MBA students, there are many types of students that are required to take this course. An active learning environment combined with a service learning component, more effectively reaches the variety of different Intelligences while simultaneously helping the students to become more engaged in their learning process.

According to a study from the Accounting Education Journal, and based on the Constructivist Learning Theory student learning is more meaningful when students are actively involved in the learning process rather than passively receiving information. The study demonstrates that students generate their own knowledge through experience-based activities rather than lectures given by teachers. The study also found that active learning helps students develop better mental models that enhance their problem solving skills. The study also mentions Gardner's Multiple Intelligences Theory and how the traditional lecture based model is not effective for many of the intelligences.

To more effectively reach the multiple intelligences and to more fully engage the students in the managerial accounting course content, a service learning component was added to the course. The instructor saw a marked improvement in the overall competencies of the students as well an increase in overall test scores. The paper discusses the service learning project along with the accompanying managerial accounting principles and learning outcomes.