From Shop to Classroom: Using Charity Volunteering to Inform Community-Engaged Accounting Education

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Abstract

Accounting Information Systems (AIS) can appear highly procedural when taught through structured textbook content, whereas organisational practices require students to exercise judgement in situations featuring ambiguity, competing objectives, and resource constraints. This paper reflects on an emerging teaching initiative that translates charity volunteering experience into an accounting teaching case, which aims at creating an authentic learning context. Drawing on approximately 18 hours of volunteering in a charity vintage shop in Northern Ireland, the United Kingdom, the initiative uses situated observations to identify AIS issues embedded in everyday retail practice. Four pedagogically useful tensions emerged: trust versus control, charity mission versus financial resilience, central guidance versus local reality, and circularity versus traceability. These tensions are being developed into a teaching case for the module titled *Accounting Information Systems and Auditing*, where students can learn relevant subject knowledge by mapping processes, diagnosing risks, and recommending proportionate improvements. The paper argues that educators' own community engagement can provide practical insights into authentic, community-engaged curriculum development, while recognising that reciprocal partnership and classroom evaluation remain important next steps.

Introduction

Accounting information systems (AIS) are often introduced through defined business cycles, procedures, and examples in which control deficiencies can be identified relatively neatly. Such approaches are useful for establishing theoretical and technical foundations, but they can understate the complexity of control in practice. If students encounter AIS primarily as a set of predefined procedures, they may regard control design as a technical checklist rather than a matter of professional judgement. Consequently, they may find it difficult to appreciate that apparently desirable controls can impose unexpected costs, and that effective control design often requires balancing competing objectives and resource constraints. To address the pedagogical challenge, this paper introduces an emerging teaching initiative that seeks to bring such complexity into the accounting classroom through a case developed from charity volunteering.

The initiative began with volunteering at a local charity vintage shop in Northern Ireland, the United Kingdom (UK). Engagement in everyday retail practice, including sorting donations, organising stock, preparing displays, and assisting customers, gradually revealed a small but complex accounting and control environment. Goods entered through different routes, pricing depended substantially on managerial judgement, sales (but not costs) were digitally recorded, and daily operations depended heavily on volunteers' contribution. Rather than treating these observations simply as shop-level issues to be resolved, the initiative asks how they can be translated into authentic learning material that helps students see accounting as a situated social practice.

Pedagogical inspiration

Originally, the initiative emerged from my own reflection on how AIS had been taught within the module titled *Accounting Information Systems and Auditing*. Structured business-cycle definitions and relevant examples delivered through teaching slides were valuable for introducing core concepts, but offered limited opportunities for students to confront the ambiguity and constraints of control in practice. The volunteering experience unexpectedly provided such a setting. Observing everyday decisions around stock, pricing, information recording, and volunteer coordination prompted a question that interested me a lot – what if these lived organisational realities could be brought into my classroom as a teaching case?

Theoretically, the initiative is informed by experiential learning approaches to accounting education, which aim at moving students beyond technical knowledge towards applying accounting concepts to authentic organisational contexts. Gittings et al. (2020) systematically reviewed experiential learning activities in university accounting education and identified their benefits including improved technical knowledge and comprehension, enhanced student attitude and satisfaction, and authentic theory application. Their review thus provides a broad pedagogical rationale for translating the volunteering experience into disciplinary learning material. Butler et al. (2019) conceptualised experiential education as a process of doing, reflecting, thinking, and applying, which involves more than exposure to real-world material. Their framework mirrors the process of developing this teaching initiative, as volunteering was followed by structured reflection, disciplinary interpretation, and pedagogical design. Chmielewski-Raimondo et al. (2016) showed how field-based settings can expose learners to contextual complexity that conventional classroom activities may struggle to achieve. The present initiative explores a different route where the educator, rather than the learners, initially engaged in the community setting, with the volunteering experience becoming the starting point for reflection and subsequent teaching case design.

The initiative also draws on community-engaged and case-based accounting education. Tonge and Willett (2012) explained how final-year auditing students benefited from a cooperative project with a UK charitable organisation, emphasising the resources required to maintain such engagement. Lee and Perdana (2023) similarly showed that experiential service learning in accounting can improve community engagement perception, sustainability awareness, and disciplinary competency. These works imply a potential direction where case development may evolve from educator community engagement towards reciprocal student-community interaction. The present initiative uses educator community engagement to construct a contextually grounded case, consistent with Cullen et al.'s (2004, p. 251) argument that the real "messy stories" of accounting in context can provide powerful material for problem-based learning. This argument also informed the decision to develop the case around unresolved tensions, rather than straightforwardly presenting students with predetermined control deficiencies. Moreover, the UK's charity retail sector is a relevant context, with donation handling, stock management, reuse/recycling and sustainability, and information capture intertwined with income generation, community welfare, and social benefits (Dolphin et al., 2023). Thus, situating the shop-level observations within the sector's wider challenges would be particularly meaningful.

From volunteering to teaching case

The development process of the teaching case involves several stages, as showed in Figure 1. First, volunteering provided direct engagement in the shop's daily operations and relationships. Second, structured observation notes were produced after and between volunteering sessions, recording operational processes, information flows, internal controls, managerial explanations, and issues remaining unresolved. Third, these observations were interpreted through subject concepts from AIS, internal control, auditing, and accountability.

Fourth, the teaching case was designed around the unresolved issues reframed as observed tensions. Shop managers' feedback is being sought as part of the teaching case design stage.

Figure 1. From volunteering experience to teaching case: The developmental process

Once the teaching case is developed, it will be implemented as a student learning activity embedded in the relevant module. The case places students in the role of AIS and internal control consultants. Students would first map the business cycles involved and identify where information is generated, recorded, transferred, or lost. They would then diagnose risks and control deficiencies and consider how these relate to concepts such as segregation of duties, authorisation, monitoring, internal audit, and audit evidence. They would be required to recommend practical improvements while recognising the shop's limited staffing, volunteer dependence, restricted space, and charitable nature.

Emerging pedagogical insights

Four useful tensions emerged for the teaching case design. The first is trust versus control. Charity retail relies heavily on goodwill, staff integrity, and volunteers, yet reliance on trust can coexist with incomplete records and limited traceability. Thus, the case question is not simply how to add more controls, but how much formal control is proportionate in a trust-based setting.

The second is charity mission versus financial resilience. A charity shop exists to support a defined social mission. Meanwhile, it should manage sales targets, expenses, stock acquisition, staff capacity, and operational performance. This creates opportunities for students to explore how accounting information can support achieving the mission while maintaining financial resilience at the shop level and beyond.

The third is central guidance versus local reality. Standardised guidelines can support consistency across a charity network, but a vintage shop may face distinctive pricing, stock, and customer considerations. Students therefore need to consider when local judgement is necessary and how it can be exercised without undermining accountability.

The fourth is circularity versus traceability. Reuse and recycling extend the life of goods and generate environmental and social value, while making stock flows, ownership, disposal, and relevant cost harder to track. Dolphin et al. (2023) highlighted the importance of information capture for decision-making and the balance between income, reuse, and social benefits in the UK charity retail sector. For students, this tension links AIS and internal control with sustainability.

Overall, the four tensions are intended to be operationalised through open-ended questions where students exercise judgements for decision-making. For example, students may be asked whether introducing item-level stock recording would meaningfully strengthen accountability when weighed against the time required from a small volunteer-based shop. Similarly, a recycling-related stock movement may require students to consider whether greater traceability is justified by its cost and feasibility. Such questions deliberately avoid a single model answer and require students to justify what constitutes proportionate control in a specific context.

Implications for community-engaged accounting education

The case development process generates practical implications for educators considering a similar approach. Direct community engagement provided access to tacit routines, managerial judgement, and contextual constraints that would have been difficult to appreciate from secondary data alone. Meanwhile, volunteering provides only a partial view, as practices not visible locally may be supported by wider organisational systems. Therefore, it is important to avoid interpreting unfamiliar practices automatically as control deficiencies. Moreover, consent, confidentiality, and fair representation require caution when community engagement experience becomes teaching materials. Educators adopting a similar approach may benefit from keeping contemporaneous reflective notes, seeking practitioner validation early, and treating community organisations as prospective partners.

The initiative further suggests that community-engaged curriculum development does not necessarily begin with a large formal university partnership. Educators' own engagement in community organisations can also reveal authentic disciplinary problems which can be effectively translated into teaching. Particularly, the value lies in contexts involving competing objectives and resource constraints. In this case, more control is not automatically better control, as extensive item-level recording or further segregation of duties may improve accountability but also increase costs. The emphasis on proportionate control can help students develop such professional judgement.

The initiative also creates an opportunity for reciprocity. Shop managers' views contribute to the teaching case development, while student analysis may later provide constructive suggestions for the shop. Notably, such reciprocal value should be demonstrated rather than assumed. The teaching case has not yet been implemented with students, so claims about any outcomes would be premature. Assessment design, implementation, and evaluation, together with peer and practitioner feedback, form the initiative's next stage.

Conclusion

A charity shop can be viewed as a rich and authentic accounting teaching case. By moving from volunteering experience to structured reflection and case design, this initiative aims to make AIS more contextual, practical, decision helpful, and socially meaningful. Its broader proposition is that active educator community engagement can become a route into authentic accounting education and, with consent and reciprocity, a foundation for profound community partnership.

Over the next one to two years, this initiative will move from case development towards implementation and evaluation. Subject to organisational consent, the priorities are shop managers' review of the case and finalisation of the relevant teaching materials. The case will then be piloted within the *Accounting Information Systems and Auditing* module, with student performance and feedback used to evaluate its capacity to support contextual understanding and professional judgement. A further aim is to explore whether student analyses can be shared back with the shop managers, thus enhancing a reciprocal relationship between community practice and accounting education. These steps will inform subsequent refinement and wider dissemination of the teaching case and its pedagogical implications.

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