

Service learning for accounting students: what is the faculty role?

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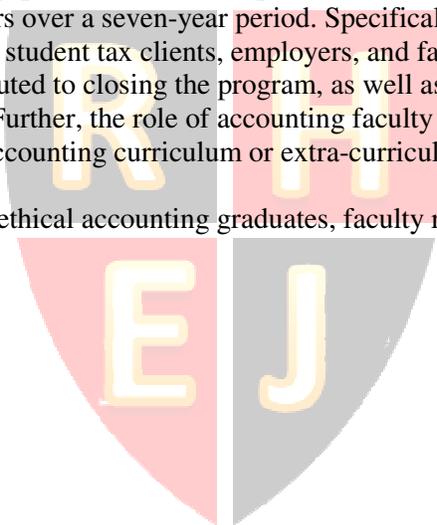
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ABSTRACT

The recent financial meltdown and ongoing exposure of corrupt business practices highlights the need for business educators to integrate teaching pedagogies which promote ethical graduates. Service-learning is a methodology widely recognized as bridging theoretical concepts with experiential learning through community service. This paper examines the impact of a service-learning tax preparation project facilitated by accounting professors over a seven-year period. Specifically, the impact on stakeholders, including accounting students, the student tax clients, employers, and faculty are examined. The operational barriers which contributed to closing the program, as well as suggestions for future service-learning programs are discussed. Further, the role of accounting faculty regarding the embedding of service-learning practices in the accounting curriculum or extra-curricular activities is explored.

KEYWORDS: Service Learning, ethical accounting graduates, faculty role



INTRODUCTION

The continuing litany of corporate scandals, many of which are attributed to graduates of business schools, has contributed to a growing societal demand to instill ethical behavior as a learning outcome. Examples of financial irregularities, employee theft, and the questionable use of organizational resources have raised concerns regarding the ethical decision making of professionals (Winston & Bahnaman, 2008). In light of the potential for being marginalized for failing to respond to the needs of society, researchers and practitioners have called for an assessment of accounting education, and the role of ethics education for professionals (Diamond 2005).

Service Learning (SL) has been suggested as an appropriate response for universities recognizing the need for graduates to exhibit greater ethical behavior. SL is widely recognized as promoting skills and a greater understanding of conceptual models while educating students regarding social and community issues (Govekar & Govekar 2008). During the 1990's the curriculum of undergraduate business schools adopted the use of experiential activities through SL projects to promote holistic competencies and personal development (Godfrey & Berry 2005). Course-work emphasizing a prescriptive tool-kit approach to linear problems has been modified in most undergraduate programs to include complex decision models to address real-world situations (Godfrey & Grasso 2000).

However, while SL is widely incorporated in undergraduate education, its adoption across the business curriculum is varied. Fields such as marketing and management have more SL course related applications than accounting (Andrews, 2007). Researchers indicate a variety of impediments to SL in accounting curriculum, including the perception by accounting faculty that content should mirror national examinations, may contribute to the limited adoption (Rose, Rose & Norman 2005).

The purpose of this paper is to examine a long-term SL student tax preparation experience facilitated by accounting faculty, and its impact on stakeholders. Factors which contributed to the closing of the program will be discussed, with the intent of articulating both the challenges and potential models for embedding SL in accounting courses and activities. Further, the role of accounting faculty regarding the adopting of SL as a technique for developing ethical behavior for accounting graduates will be examined.

AN OVERVIEW OF SERVICE LEARNING

Drawing from a combined forty years of teaching, and over ninety years of combined teaching, research, and accounting practice the authors recognize SL as a teaching methodology which serves a dual purpose: the building of skills and the development of service orientation and ethical practice for students.

The SL methodology builds upon Dewey's 'primacy of experience', which advocates active learning and reflection, and the evolving body of 'experiential learning' research, which articulates students applying academic concepts to solve problems outside the classroom (Dewey 1933). The experiential learning model developed by David Kolb (1984) is frequently referenced as a theoretical framework in which he postulated that experiential learning is effective because it facilitates cognitive development for students with different learning styles. It is widely accepted that SL is differentiated from experiential learning because benefit is derived by both the students providing a service and the beneficiary (Govekar & Rishi 2007). While SL activities are primarily directed toward community based non-profit organizations, service is also provided to Small and Medium Enterprises (SME) through consulting projects (Calvert 2009). The SL construct has varied parameters, including short volunteer placements to semester-long consulting projects. It may be individual or group based, mandatory or optional, and either embedded in the course content or offered as an extra-curricular activity (Godfrey, Illes, & Berry 2005).

The potential worth of SL was embedded in the National and Community Service Act, with four components noted:

1. Students actively participate in organized service experiences that meet community needs.

2. The experiences are integrated into the curriculum, and time is provided for reflection.
3. Students have further opportunity to use their newly acquired skills in the community.
4. The SL experience fosters the development of a sense of caring for others (adapted from Godfrey and Grasso 2000).

While educators and community leaders gradually recognized the rationale for combining traditional classroom techniques with community service, it gained widespread credibility subsequent to the 1996 *Journal of Business Ethics* special issue in which SL pedagogy was profiled (Kenworth-U'Ren 2008, Godfrey & Grasso 2000). The credibility of SL as an effective teaching process for cognitive and skill development has been established by numerous empirical articles. Govekar and Rishi have argued that SL has the potential to transform business graduates, thereby ensuring the continued relevancy of business education. They have reported an enhanced ability to respond to change, better teamwork, an increased awareness of diversity, and improved critical and creative thinking for students who were involved in SL projects (Govekar & Rishi 2007). Research has documented that technical and cognitive capabilities are enhanced by SL student projects (Rama, Ravenscroft, Wolcott, & Zlotkowski 2000). Other quantitatively proven outcomes for SL experiences include enhanced personal growth, self-esteem, and the greater development of personal responsibility (Eyler & Giles 1999). Throughout the literature, the effectiveness of SL to reinforce and provide deeper understanding of academic content is validated (Kenworth-U'Ren 2008).

The common criticism of business education merely generating graduates who employ a 'tool-box' mentality for resolving problems has been partially addressed by demonstrating that students develop cognitive ability and skills through real-world experiences while addressing real-world issues through SL (Godfrey et al. 2005). A recent article asserts that the unprecedented and unanticipated global change necessitates the adoption of a holistic approach to management education where adaptability, moral behavior, and global awareness is emphasized (de Janasz & Whiting 2009). The authors describe SL as the optimal teaching methodology for teaching capabilities pertaining to adaptability, moral behavior, and the development of cultural sensitivity. They argue that traditional skill-set-focused curriculum, commonly found in such courses as accounting and finance, are inadequate and that teaching pedagogy must be modified to enable students to adapt quickly within a moral framework (de Janasz & Whiting 2009).

A comprehensive review of SL pedagogy was provided by Amy L. Kenworth-U'Ren, who notes the world-wide acceptance of the practice by educators across disciplines (Kenworth-U'Ren 2008). The Campus Compact website (www.compact.org) provides an interesting showcase of SL syllabi from over 300 courses and more than 50 disciplinary domains. A review of the syllabi by the authors revealed four pertaining to accounting courses, including tax preparation, managerial accounting, introductory accounting, and accounting information systems.

SERVICE LEARNING FOR ACCOUNTING STUDENTS

The impact on the accounting community of the recent financial crisis and crescendo of corporate scandals has been profound. Public pressure for increased transparency in all aspects of accounting reporting, and auditing process has heightened the awareness by public accounting professional associations of the need for greater self-monitoring and the articulation of the expectation of ethical behavior by practitioners. Michael Diamond argues for the reform of undergraduate accounting programs due to the failure of business schools to graduate accounting professionals with the skills and ethical standards to avoid the accounting practices that led to financial fiascos such as Enron (Diamond, 2005). He proposes that accounting educations should focus on competencies that drive sound ethical business practices. Winston and Bahnaman (2008) also cite the need for updated professional education to include a greater emphasis on ethical decision making. They note that unethical business decisions are common in industry, as well as the 70% of college students who admit to cheating (Winston & Bahnaman 2008 p. 223).

SL has been widely recognized as a teaching methodology that facilitates civic responsibility and heightened ethical behavior, as well as technical skills (Govekar & Govekar 2008). As such SL would appear to be a logical technique to address public and professional demands for ethical behavior by accounting graduates. However, the body of literature indicates fewer applications of SL in accounting. In an extensive review of SL practices, Andrews (2007) found business fields such as marketing and management have more SL applications than the field of accounting and finance. Further, the majority of accounting SL applications entailed optional assignments; very few were embedded into the curriculum and pertained to a course outcome (Andrews, 2007). Andrews attributes the limited adoption of SL in accounting programs to two factors: faculty are reluctant to experiment with teaching methods when course outcomes are tied to national exams, and accounting curricula do not include SL objects in learning outcomes (Andrews, 2007). While SL has limited adoption, accounting literature is beginning to reflect a wider recognition of its potential.

The perception by faculty of the necessity to focus on skills-based outcomes has limited the class time dedicated to SL, contributing to its adoption primarily through extra-curricular activities such as tax preparation. Price and Smith (2008) reviewed the Volunteer Income Tax Assistance (VITA) program as an effective SL model. While they suggest that a VITA based SL program is meaningful for some accounting students, it is best suited to those pursuing public or corporate accounting rather than managerial accounting whose main focus is on internal reporting. Students who participate in the VITA program benefit not only from enhanced practice of on-line tax submissions, but also through the confidence building derived from the certification they receive as part of the training process. Further, they surmised that the most successful delivery model for VITA SL programming was a third-party sponsorship. Due to limited resources, primarily faculty time, third-party programs were most able to structure the learning experience to fit the schools and students, objectives (Price & Smith 2008).

Bea Chiang (2008) provides insight into the emerging face of accounting education through his discussion of integrating a SL project into an undergraduate Management Accounting course. He provides a list of potential services student may offer the community agencies, including: developing and implementing a costing system; preparing a budget and standard costing; developing financial reporting; and identifying general issues and financial analysis. The activity is carefully structured with the following parameters:

- 1 The task and project design is clarified with the community organization prior to the semester,
- 2 The project is designed as an integral part of the course, with readings, discussion, and grade allocation,
- 3 Student activities are well organized, with completion schedules, on-going communication, and class time contributing to successful completion.
- 4 Reflection and feedback is integral to the process, with students providing feedback to faculty and the organization through a survey, and reflection and analysis required as class assignments. The agency also provides feedback to the student and faculty, identifying adjustments for future projects as well as the results.

While managing the SL was time-consuming, many issues could be addressed by proper planning. Survey data indicated that most students appreciated the opportunity to assist a real organization and apply accounting concepts (Chiang 2008).

Rose, Rose and Norman (2005) provide another example of the effectiveness of SL in achieving learning outcomes through an accounting information-systems course. While there are several examples of extra-curricular accounting exercises, much of the limited remaining SL research in accounting appears to pertain to MBA courses.

A FACULTY DRIVEN TAX RETURN PROGRAM FOR ACCOUNTING STUDENTS

The Community Volunteer Income Tax Program (CVITP) is an initiative of the Canada Revenue Agency (CRA). It is designed to provide personal tax return preparation services to those individuals

whose tax returns are very basic, and whose annual income is less than \$25,000. Training is provided to volunteers by CRA, and the returns are prepared for no charge.

A program was initiated for multiple reasons: to provide an opportunity for hands-on experience in on-line tax preparation for accounting students, to facilitate the development of a sense of community service and professional ethics, and to assist the broader student population who are required to file tax returns. The initiative was faculty driven: faculty operated the program dealing with administrative issues such as booking rooms, recruiting accounting students, advertising the service to the broader university student population, booking the training, overseeing the preparation process, and screening the returns prior to submission. Further, faculty recognized that the information handled by CVITP volunteers would be sensitive. Consequently, volunteers were trained regarding privacy issues and professional conduct.

While students were offered a bonus of 1% in an accounting course for their commitment to the service, typically other outcomes contributed to attracting volunteers. Student reasoning for participating ranged from building personal skills and confidence, to enhancing their attractiveness to employers by having volunteer experiences on their resume. This study contributes to the SL literature by examining the delivery components, clarifying issues that create barriers to the adoption of SL by accounting faculty, and suggesting coping strategies that may enable wider adoption of SL within an accounting curriculum. The components have been conceptualized from an operational, process, and outcome viewpoint in Figure 1.

The program was launched in 2002 and operated for seven years, serving an increasing number of students filing tax returns each year. Table 1 provides a breakdown of the number of returns completed and the time commitment of students and faculty.

THE IMPACT

The project was initiated and operated by two of the authors, Rafik and Shiraz Kurji, who teach a range of accounting courses to undergraduate business students. The tax return program was initially developed because of the perceived need to introduce accounting students to community service; it had been noted when co-op and graduating students were preparing their resumes that few had volunteer experience. The program proved popular, and the number of returns more than doubled during the 2002 to 2008 period. The process was fine-tuned, and the impact on participants and the broader community was noted both during and after the process. Confirmation was derived from a limited number of employers that community service was valued, and that students with service were preferred hires. Table 2 presents a sequential breakdown of activities involved in the program and its impact on the various stakeholders.

THE ROLE OF ACCOUNTING FACULTY

The involvement of accounting faculty not only added credibility to the program, it ensured that CRA guidelines were met, that confidentiality was maintained, and that ethical practices were enforced. Further, the accuracy and timely completion of returns was also ensured.

While the authors were gratified by the skill and personal growth of their students and the appreciation of the program recipients, managing the program was time-consuming and administratively cumbersome. Further, there were operational issues which ultimately rendered managing the program untenable. A primary barrier to continuing the program was the lack of accounting student volunteers. Service learning is not embedded in the curriculum, and many students could not see the immediate benefit of being involved in the program. How would it help their end of semester grade? The 1% bonus given to those students who volunteered was not a sufficient incentive for more students to be involved. Those who did volunteer were not always able to come through with the level of commitment required. Weekend work commitments for employed accounting students (80% of the student population work more than 20 hours a week) made it difficult to attain a full complement of volunteers. Further, weekend exams in some core courses reduced the volunteer rate. As a coping strategy, the number of returns was capped and submission date was limited, with new returns not accepted after March 31. Even so, lack of

student participation necessitated that some returns were completed by the faculty mentors. While the number of students requesting the service doubled, the rate of account student participation declined, adding greater time commitment requirements for those who did undertake the SL experience.

The electronic filing of returns was also a major challenge. CRA issues an electronic filing code to be used by the company or organization involved in the preparation of the tax returns. In this case the code would be issued on the strength of the faculty mentors. That was not an issue. However, the authors felt that allowing the volunteer tax preparers to file the returns electronically would not give us sufficient control over the accuracy of the returns filed. Since most of the volunteers were doing the exercise for the very first time, it was important that each return be reviewed prior to submission to CRA. Electronic filing was not considered to be a viable option for this project.

This project required a tremendous time commitment for the two accounting faculty members. Other faculty members are not cognizant of the benefits of service learning for their students and therefore were not willing to get involved in such activities. Moreover, most accounting faculty indicated their workload was heavy, and that time constraints prohibited their undertaking further commitments. Hence the time required for the authors increased from approximately 45 hours in 2002 to over 100 hours per person in 2008. Regrettably, workload issues necessitated closure of the program after the 2008 tax season. Table 3 provides a detailed breakdown of faculty activities.

LESSONS LEARNED AND RECOMMENDATIONS

Seven years of working with students in a SL program has driven us to reflect on the experience and to clarify barriers for accounting faculty, as well as potential strategies for faculty considering the adoption of SL projects.

The feedback from student volunteers and recipients, as well as a few accounting firms familiar with the initiative, has provided validation of the effectiveness of SL as a teaching methodology. Not only has SL addressed community concerns regarding the ethical and professional conduct of accounting graduates, it facilitated the application and greater understanding of accounting skills. However, the authors recognize the volunteer aspect of any SL program for accounting professionals is difficult to implement due to student employment commitments and faculty workload issues. While recognizing operational constraints, the greater good generated by community service prompts us to recommend the broader integration of SL into the accounting curriculum.

We anticipate many accounting faculty will resist incorporating SL projects into their curriculum, likely citing the following reasons:

1. Lack of time: Course content is driven by skill acquisition, which is time-intensive; SL projects would require displacement of academic material which may result in poor performance on both academic and national accounting exams.
2. Faculty workload: Managing SL projects is time-consuming and would add to the already heavy teaching, service, and research load of faculty.
3. Project management: Finding suitable SL experiences for students would be difficult, and managing the relationship with the community partner could be contentious.
4. Accounting Professional Associations: The Canadian Accounting associations have not articulated the need for SL, or identified specific performance outcomes.
5. Accounting Firms: While accounting firms have indicated they want ethical employees, most have not demanded volunteer service on graduate resumes; typically other attributes, such as high grades, are deemed most critical to the hiring experience.

While it is recognized that incorporating SL projects into all accounting courses will not be feasible, public pressure on both professional firms and the accounting profession may eventually pressure academic institutions to incorporate clearer ethical and community service outcomes. It is suggested that accounting faculty initiate the process of ethical training and community service, rather than merely responding when community stakeholders eventually criticize programs for being outdated.

Consequently the authors propose that faculty consider the following:

1. Senior Accounting Courses: SL projects provide students with an opportunity to apply complex problems solving for real-world problems. Higher level courses in managerial accounting are ideally suited for integrative application of accounting principles.
2. Industry Support: Faculty could engage the associations in the SL process, by soliciting community projects and educating of community members about the role and ethical training of accountants.
3. Accounting Firms: Faculty could liaise with major accounting firms to encourage the articulation by employers of the need for ethical and professional behavior as evidenced by SL commitments at academic institutions. Students perform to expectation, and if SL is expected by employers and the profession, they will be committed to perform.
4. Teaching Rejuvenation: While modifying curriculum is demanding, the creation of new learning methodologies is rewarding for both faculty and students. Long-term faculty may consider the re-vamping of their course as an opportunity for renewal.

The benefits of SL cannot be overstated. The time has come when accounting faculty in post-secondary institutions seriously consider incorporating this key learning methodology in their senior-level curriculum. While it is recognized that this would require the restructuring of course content and deliver, embedding SL in accounting curriculum is vital to retaining both professional credibility and relevancy. The authors have committed to restructuring senior accounting courses in recognition that the revitalization of course content will not only enhance the learning experience of the students, but will positively impact their long-term ethical and professional conduct.

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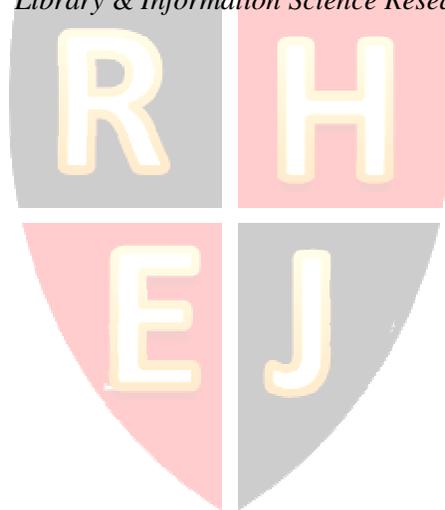


Figure 1 Stakeholders Perception of the Accounting SL Experience

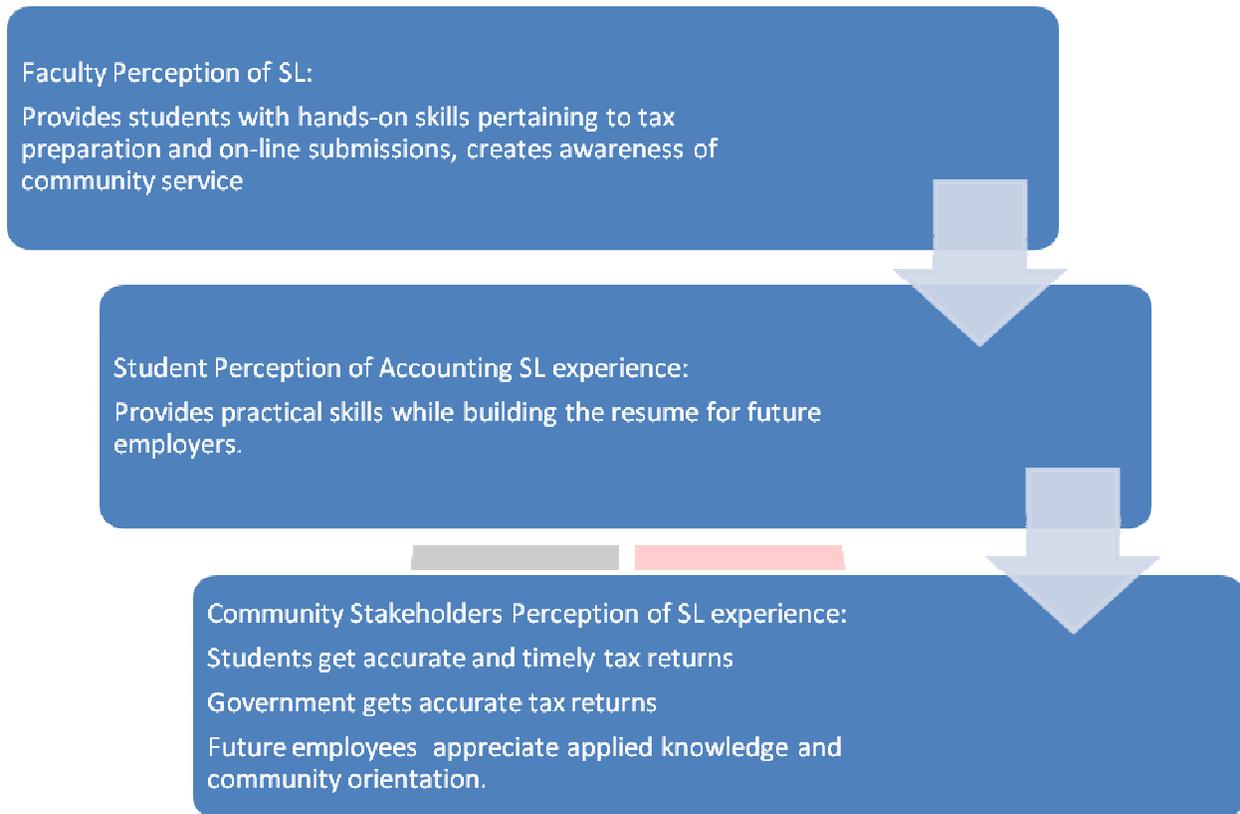


Table 1 Annual Breakdown of Returns Completed

Year	Number of Participating Accounting Students	Hours spent by Accounting Students	Hours spent by Faculty	Number of completed returns
2002	18	160	90	150
2003	20	180	95	175
2004	23	310	180	250
2005	21	310	190	250
2006	19	344	205	310
2007	16	330	220	325
2008	17	330	220	325

Table 2: Impact of the Service Learning Experience

Faculty and Student Activity	Service Learning Outcomes for Stakeholders
<p>Recruitment of Accounting Volunteers Invite students in the accounting area who have completed the tax course or who are taking the course currently to participate in the program.</p>	<p>Accounting Firms Future employers would benefit from students who were trained in tax software applications and enhanced ethical behavior of their future employees</p>
<p>Training Arrange with Canada Revenue Agency (CRA) for the training of volunteers. Full one-day training session to the volunteers in conjunction with CRA personnel.</p>	<p>Student Population Student community benefitted from timely and accurate tax returns at no cost to them</p>
<p>Advertising Communicate the timing and the nature of the service to the student population: Posters prepared and spread over the entire campus. Post Web announcements to general student population as well as accounting students. Sent classroom announcements to instructors.</p>	<p>Community The community at large received long-term benefits of citizens who have enhanced social awareness, a volunteer orientation, and an understanding of ethical business practices</p>
<p>Administrative tasks for faculty Co-ordinate the collection of taxpayer information and documents for tax return preparation. Co-ordinate the loading of the tax software in the accounting labs. Supervise the preparation of tax returns. Audit each return for completeness and accuracy. Print returns and assemble for pick up by taxpayers (students).</p>	<p>Accounting Students Became familiar with personal income tax regulations and guidelines. Acquired a better understanding of ethical business practices (primarily confidentiality and reporting compliance). Increased awareness of CSR. Gained a sense of satisfaction by learning a new skill and assisting their fellow students.</p>
<p>Activities Students prepare tax returns on Saturday mornings in March and two Saturday mornings in April. Returns saved on floppy disks that were turned in to the faculty advisors at the conclusion of each session. An average of 8 to 10 volunteers were available each Saturday for 3 to 4 hours, completing 4 or 5 returns per person.</p>	<p>Federal Government Received accurate tax returns, on time, from a portion of the general population, which typically does not submit accurate and timely returns.</p>

Table 3 Annual Breakdown of Faculty Hours by Activity

Year	Planning and Organizing	Supervise tax return sessions	Review, Verification & Feedback	Problem Solving and Researching Tax Resources	Admin	Meetings with student taxpayer	Total 100%
2002	6 (7%)	24 (26%)	39 (43%)	5 (6%)	5 (6%)	11 (12%)	90 (100%)
2003	8 (8%)	28 (30%)	30 (32%)	9 (9%)	7 (7%)	13 (14%)	95 (100%)
2004	25 (14%)	40 (22%)	50 (28%)	22 (12%)	17 (10%)	26 (14%)	180(100%)
2005	25 (13%)	42 (22%)	55 (29%)	25 (13%)	17 (9%)	26 (14%)	190(100%)
2006	20 (10%)	45 (22%)	64 (31%)	25 (12%)	20 (10%)	31 (15%)	205(100%)
2007	20 (9%)	45 (20%)	68 (31%)	28 (13%)	20 (9%)	39 (18%)	220(100%)
2008	20 (9%)	55 (25%)	72 (33%)	24 (11%)	20 (9%)	29 (13%)	220(100%)

