A Case Study of the Citizen-Centric Report
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Introduction
The Citizen-Centric Report (CCR) initiative was led by the Association of Government Accountants (AGA). The instructor used this initiative as a team project that requires each team to prepare a four-page report of an organization to be submitted for grading and feedback from the instructor. The four-page CCR initiative was founded by AGA as a way to increase transparency in government, ensure government accountability, inform the general public, and build trust between the organization and the citizens. The purpose of this project is for AGA to garner support from the citizens through the presentation of the CCR report. The general process the teams followed to develop their CCRs is as follows:

1. Select an agency or entity of the local government.
2. Research the selected organization, including the mission and structure of the organization.
3. Review the selected organization’s audited financial statements.
4. Prepare first page of CCR (background of organization).
5. Submit for grading and feedback from instructor.
6. Revise first page based on instructor’s feedback, if applicable.
7. Prepare second page of CCR (performance measurement).
8. Submit for grading and feedback from instructor.
9. Revise second page based on instructor’s feedback, if applicable.
11. Submit for grading and feedback from instructor.
12. Revise third page based on instructor’s feedback, if applicable.
14. Submit for grading and feedback from instructor.
15. Revise fourth page based on instructor’s feedback, if applicable.
16. After the completion of the CCR, students will present a copy to their selected organization for review and/or comments, if desired. However, during the entire process of preparing their reports, students are to communicate with their selected organization in the event they have any questions, need specific clarification on certain topics or if they need to reschedule for data that were unable to find on the organization’s website or from other sources.

Learning Objectives
The learning objectives of this project are for students to:
• Demonstrate critical thinking
• The ability to gather and synthesize information for management problems
• The ability to communicate and associate relevant financial and non-financial information effectively
• Demonstrate competency in the use of information technology in the accounting or business environment

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Project Classification
The “Citizen-Centric Report” project has been used in an upper-division, undergraduate level government accounting course.

Project Description
Student teams were required to select an agency or other entity from within the government of Guam. Each team was required to prepare a “Citizen-centric Report”. The CCR is designed to serve as a snapshot of an organization that is prepared in such a way that any average citizen would be able to understand all the information provided.

Content Guidelines
Page 1: Strategic Objective
What are the primary objectives of the organization? How do government agencies determine strategic objectives? What are the economic and accounting principles of government and not-for-profit (NFP) organizations? What is the economic outlook of the organization?

Page 2: Performance Measurement
Students are required to research their selected agency or entity and gather data from the financial statements. These data are used to calculate economic and accounting principles of government and not-for-profit (NFP) organizations. Without the proper communicating skills, it will be difficult for the individuals in the group to work out the problems. The learning experience has helped me to be more aware of my responsibilities and has taught me leadership in a way that is necessary in completing this project. For instance, assigning agencies to all the group members allowed us to finish the project.

Page 3: What are the costs for serving the citizens and how were these costs paid for?

Page 4: Challenges Moving Forward
"What’s Next? Future Issues"

Design Guidelines
For the Citizen-Centric Report
Visual Appeal & Readability
Physical Layout
Colors
Imagery and Graphics
Type and Fonts
Publishing Software
Distribution of Your Report

Students’ Reflection
The most important concept that I learned about group projects is that communication is the key to a successful completion. The most important concepts I have learned from this project are team work and communication. These factors were necessary in completing this project. For instance, assigning agencies to all the group members allowed us to finish the project. Both personally and professionally concentration must be placed on planning to achieve successful communication and team work. Among all other concepts about effective team work, communication strengthens the team. It builds trust, and helps the team move toward the goal with the best result. I believe improving personally will lead to becoming a better person—professional and personally.

Conclusion
The Citizen-Centric Report (CCR) initiative was led by the Association of Government Accountants (AGA). The instructor used this initiative as a team project that requires each team to prepare a four-page report of a government or not-for-profit (NFP) organization. This project challenges student teams to work as a team, while exercising their communication, research and technology skills in gathering information and preparing the report. The team is led by a CCR that identifies the organization’s mission and goals, identifies performance measurements, translates financial statements into laymen terms, and identifies the economic challenges and future outlook of the organization. The team is expected to work as a team, while exercising their communication, research and technology skills. The learning experience has helped me to be more aware of my responsibilities and has taught me leadership in a way that is necessary in completing this project. For instance, assigning agencies to all the group members allowed us to finish the report.

References

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