

VITA Experiential, Service-Learning, Learned Competencies, And Changed Mindsets

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ABSTRACT

The authors describe how Southern Utah University has integrated the U.S. Internal Revenue Service (IRS) Voluntary Income Tax Assistance (VITA) program as an experiential service-learning activity for over a decade and a half. First, we describe the value of experiential service-learning. Second, we detail the program, its oversight, its student volunteers, and its purposes. Third, we provide a quantitative assessment of professional competencies based on a sample of 29 recent VITA student volunteers. Fourth, we describe a qualitative analysis of VITA student volunteers' perceptions of their participation using content analysis of written essays. And last, we provide a qualitative analysis of 71 tax-clients' perceptions of their participation in the program, again using content analysis. Based on our experiences and these results, we conclude that the VITA program is demonstrably beneficial for the institution's social responsibility for benefitting both the student volunteers' professional development and community's lower-income tax filers.

Keywords: VITA; Experiential Learning; Service-Learning; Developing Professional Competencies

INTRODUCTION

Competent and professional preparation of federal and state income tax returns in the U.S. requires an understanding of tax law, an ability to identify relevant items of income, deduction and credit when interviewing a taxpayer, and the ability to prepare accurate tax returns using such information. Now, due to ever-improving technology, there is a demand for professionals who can competently interpret and apply current tax law to varying situations while using contemporary tax return preparation software with e-filing capabilities. Educators should strive to prepare students for the new demands and expectations that they will face after graduation when they begin professional careers in taxation.

Accounting educators need to develop teaching strategies beyond traditional lectures and testing that will better prepare students for the demands and competency expectations they will face as new tax professionals (Albrecht & Sack, 2000; American Association for Higher Education [AAHE], 1998). Strategies using experiential learning and skills development are common methods of accomplishing this educational learning objective. This type of vocational training, work-integrating-learning, service-learning, or experiential learning, has successfully been employed in higher education with medicine, law, engineering, and education (Laing, 2013). This experiential learning approach has been shown to improve students' level of learning and related competencies (Rama, Ravenscroft, Wolcott, & Zlotkowski, 2000). The present work describes our approach to meeting these objectives within the discipline of accounting.

STRATEGIC VALUE OF EXPERIENTIAL, SERVICE-LEARNING

As higher education institutions have integrated experiential learning as a curriculum outcomes objective, opportunities to benefit the institution's stakeholder constituents have emerged as an additional goal. Using

experiential learning to benefit the local community has become a valuable service-learning approach. Boyer and Hechinger (1981) suggested that higher educational institutions should not only teach and perform research, but that they should extend service to the community. Institutional citizenship and social responsibility are concepts that encourage linking the higher educational institution to the community through the use of the institution's precious resources, for some strategic reciprocal benefit (Porter & Kramer, 2006) and the fulfillment of societal growing expectations (Dawkins & Lewis, 2003). Thus, one could argue, if experiential service-learning is appropriately related to the students' academic subject learning and relevant to students' needed professional skills-building competencies and directly benefits the local community through the use of the higher educational institution's resources, then experiential service-learning would be appropriate and mutually beneficial to the higher education institution, the student, and the community—and thus, it has the potential of being a highly beneficial and useful pedagogical tool.

Experiential, Service-Learning in Accounting Education

Experiential, service-learning in accounting education has a growing body of literature that supports beneficial outcomes for the higher education institution's strategic goal of benefitting both the student and the local community. For instance, experiential, service-learning is demonstrated in a financial accounting principles course (Yu, 2011); in introductory managerial accounting courses (Calvert & Kurji, 2012; Zamora, 2012); in accounting and information systems course (Rose, Rose, & Norman, 2005); in an intermediate accounting course (Gujarathi & McQuade, 2002); in an accounting program's integrated fraud examination case (Brickner, Mahoney, & Moore, 2010), and in auditing and governmental accounting courses (Laing, 2013; Still & Clayton, 2004).

Cruz (2002) suggested that service-learning, as experienced with the Voluntary Income Tax Assistance (VITA) program, can provide students with the opportunity of seeing the impact course content can have on the social well-being of the community. However, the VITA integrated service-learning program provides the student with so much more. Students are provided an opportunity of participating in an actual "professional" activity like those in which they will be required to engage after graduation. The VITA experience increases the students' professional competencies and helps students develop a positive attitude toward community service.

IMPORTANCE OF THE STUDY

Building on other tax-related experiential, service-learning studies (Cruz, 2002; Drougas & Harrington, 2011; Fischer, Anders, Brown, & Vilasi, 2011; Hulsart, 2007; Nellen & Purcell, 2009; Strupeck & Whitten, 2004), the current study provides additional evidence about the benefits of experiential service-learning projects integrated into accounting curricula for both the student and the community (i.e., tax client). This study further provides triangulating evidence from VITA tax clients that supports the students' self-reported perceived development of their technical tax-preparation competencies and increased appreciation for the service-learning experience.

The outline of the current study is as follows. First, we described the program—its scope, goals for clients, experiential educational goals for students, the oversight of the program, and its integration with classwork. Second, we sought to quantify the beneficial effects on students' competencies. Our methodological approach was to have student volunteers self-assess their competencies before and after participation in the program, and we report the net difference scores. Third, we content analyzed student volunteers' natural language in describing their participation experiences in the program with the expectation that such analysis would help us to better understand their mindsets. Fourth, we content analyzed tax-clients' natural language in describing their participation experiences with the expectation in order to better understand their mindsets.

VITA PROGRAM OPERATIONS AT SOUTHERN UTAH UNIVERSITY

The VITA program, which is sponsored by the U.S. Internal Revenue Service (IRS), requires students to:

... complete tax law training, including the use of electronic filing software; successfully certify in tax law; provide high-quality tax return preparation to all taxpayers; interview taxpayers to determine if all income, deductions and allowable credits are claimed; and, include taxpayer in the preparation of the return. (U.S. IRS, 2011, p. 10)

Southern Utah University (SUU) has been a functioning VITA site for over 15 years. The site is located in a computer lab within the Dixie Leavitt Business Building, where there are ample computer stations available for tax preparation. The lab meets all the IRS published quality site requirements (See Appendix A for Internet address). The VITA center is usually open Monday through Thursday for 3 to 4 hours each evening during the spring semester until tax season ends. The site has grown steadily to the point where it regularly provides services for almost 1,000 taxpayers. For the 2012 filing season, the site obtained total taxpayer refunds of \$1,327,802. To efficiently operate the site, provide experiential, service-learning opportunities to students, and to deliver quality tax preparation services to our local community members, our site has developed a specific organization as follows.

Program Overview

At SUU oversight of the VITA program is conducted by two members of the accounting faculty. They are traditionally referred to as advisors to VITA. It is the responsibility of the advisors to secure the tools and resources to operate the VITA site, including rooms, computers, and supplies. The advisors determine the dates and times of site operation. The advisors secure all grant money needed to operate the VITA program. The advisors select the site coordinator and quality reviewers. The advisors conduct the ethics and tax law training for the volunteers for three levels of certification: basic, intermediate, and advanced, and secure the Volunteer Standards of Conduct Agreement from all certified volunteers, to be turned over to the site coordinator. The advisors use two accounting courses, Accounting 3200 (Individual Income Tax) and Accounting 4200 (Tax Research and Advanced Tax Topics), to enlist VITA volunteers and provide undergraduate students with the opportunity to meet their accounting department's experiential learning requirements. The advisors insure that the site coordinator and quality reviewers are performing their duties and participate in meetings as required. Advisors meet with the site coordinator regularly and are available for advisement to all volunteers.

Site Coordinator

The site coordinator, who is selected by the advisors, is typically a current Masters of Accountancy student at SUU. The site coordinator often has served as a quality reviewer in the prior year and as a volunteer preparer before that. This student performs the site coordinator responsibilities, as required by the IRS (See Appendix B for Internet address). The site coordinator will also be able to earn up to three credits of internship depending on number of hours worked in the VITA center and certain other internship requirements. The site coordinator is not required to be on site at all times during operating hours at the VITA center. However, the site coordinator is present on a regular basis and is available upon request when not on site.

Quality Reviewers

Quality reviewers are selected by the advisors with the input of the site coordinator. Preferably, a quality reviewer will have performed volunteer tax preparation services in a prior year. Quality reviewers can be graduate students or undergraduate students and can potentially receive internship credit (graduate student) or hours toward experiential learning requirements (undergraduate student). They perform all the responsibilities of a quality reviewer, as required by the IRS (See Appendix C for Internet address). Typically, there are one or two quality reviewers on site whenever the VITA center is open for business.

Volunteer Tax Preparers

The volunteer taxpayers usually come from the pool of students attending SUU. Most volunteers are students in the courses *Individual Income Taxes* and *Tax Research and Advanced Tax Topics*, and participate in VITA to fulfill experiential learning requirements for accounting majors. These students perform the duties of volunteer income tax preparers as discussed previously. Each VITA volunteer, from faculty advisors down to the first-year VITA tax-return preparer volunteer must adhere to IRS published ethics standards (See Appendix D for Internet address).

Depending on demand there are four to six volunteers on site when the VITA center is open for business. Each student works at least six different evenings during the spring semester. Typically approximately 50 to 60

students participate in the program each spring semester. Prior to beginning their service these students take a survey to determine their level of perceived competencies in certain areas. After they have completed their service to the VITA center these students take the same survey. These pre- and post-service surveys are analyzed and assessed by the advisors to determine whether or not the program is functioning as desired and increasing the practical tax-preparation competencies of students. For an organizational chart of the VITA organization at SUU, please see Appendix E.

Purpose of VITA Integrated with Tax Coursework

The purpose of this experience is twofold. First, it provides students the opportunity to participate in a realistic professional tax experience that greatly enhances their education. They must become professionally qualified (certification process) to prepare federal and state income tax returns, conduct professional interviews of clients (local community members), record relevant information for tax purposes using intake forms similar to what a certified public accountant (CPA) uses, properly enter relevant information into a professional tax software program, generate federal and state returns, have them reviewed by a supervisor, make any adjustments recommended by the supervisor and then successfully electronically submit the returns to the appropriate government bodies. This experience closely mimics actual work performed by a first- and second-year professional tax associate. Second, students participate in a philanthropic activity wherein they give freely of their time to provide a valuable free service to community members who are in need of such service. We hope that they will enjoy the experience enough that they will have a desire to serve their communities in the years to follow.

QUANTITATIVE ASSESSMENT OF PROFESSIONAL COMPETENCIES OVERVIEW

Participants were asked a series of questions prior to VITA participation and the same set of questions was repeated after the VITA participation. There were four categories of questions: interview effectiveness, intake form proficiency, software proficiency, and completion competence. In addition, participants also completed questions about their experience with VITA after their participation. For all questions, agreement was rated from 1 (*strongly disagree*) to 7 (*strongly agree*).

Interview Effectiveness Questions

Participants were asked the following interview-related questions, all of which began with the statement "Now I could conduct an effective interview with a taxpayer in whom I would. . ."

1. Properly identify and gather all relevant personal information from the taxpayer and properly prepare the tax return.
2. Confidently identify all income, deduction, and credits available for use on the income tax return.
3. Be able to identify and discard information that is not useful in the preparation of the tax return.
4. Ask relevant and useful tax-related questions of the taxpayers.
5. Listen to and evaluate the responses of the taxpayer.
6. Demonstrate confidence in my knowledge of tax law.
7. Confidently answer the taxpayer's questions.

These items were determined to be highly reliable as indicators of interview effectiveness, as determined by Cronbach's Alpha ($\alpha = .97$) and the extraction of a single Eigenvalue over 1.00 (6.08 Eigenvalues accounting for 85% of variance). Hence items were summed and averaged to create an index of Interview Effectiveness.

Intake Form Proficiency Question

Participants were asked a single question, namely, "Now I could use a tax return intake form to effectively organize tax information in an efficient manner for use in preparing a tax return."

Software Proficiency Questions

Participants were asked the following interview-related questions, all of which began with the following phrase "Now I could show proficiency in the use of a computerized professional tax software by. . ."

1. Efficiently navigating a tax return preparation program.
2. Properly entering information into a tax return preparation program.
3. Understanding the meaning and purpose of the information entered into the program.

Reliability was determined to be high based on Cronbach's Alpha ($\alpha = .90$) and high inter-item correlations, all $r_s \geq .71$. (There were insufficient items for factor analysis.) Hence, individual items were summed and averaged to create an index of Software Proficiency.

Completion Competence Questions

Participants were posed three questions, beginning with the statement "Now I could demonstrate confidence in the results of the completed tax return by. . ."

1. Understanding the content of the completed tax return.
2. Having confidence that the tax due or refund is correct.
3. Being able to explain to the taxpayer the content and results shown on the completed tax return.

We again found evidence of high reliability based on Cronbach's Alpha ($\alpha = .90$) and high inter-item correlations, all $r_s \geq .81$. Items were again summed and averaged to create an index of Completion Competence.

Experienced Benefit Questions

Participants completed the following questions only after having completed VITA, beginning with the phrase, "My VITA experience improved my. . ."

1. Interpersonal communication skills.
2. Interviewing skills.
3. Understanding of how tax law is represented on tax forms and schedules.
4. Ability to research simple tax issues for the correct tax position solution.
5. Appreciation for serving others.

These items demonstrated high reliability, as evidenced by Cronbach's alpha ($\alpha = .84$) and the extraction of one Eigenvalue (3.21 Eigenvalues accounting for 56% of the variance). Items were summed and averaged.

Results for Professional Competencies

To assess the effect of participation in VITA, we computed paired-sampled *t*-tests (See Table 1). Results revealed that the VITA experience increased interview effectiveness ($t = 8.13, p < .001$), intake form proficiency ($t = 6.16, p < .001$), software proficiency ($t = 7.63, p < .001$), and completion competence ($t = 7.85, p < .001$). Hence, the VITA experience exerted a robust effect, in line with predictions.

We also sought to determine the role of experienced benefits relative to the outcome variables. We observed that higher experienced benefits scores were significantly correlated with higher outcome variables at Time 2 for interview effectiveness ($r = .58, p = .001$), intake form proficiency ($r = .36, p = .056$), software proficiency ($r = .41, p = .03$), and completion competence ($r = .52, p = .004$).

Next, we sought to understand the relationship between experienced benefit and the net increase across the four outcome variables of interest—as determined by difference between Time 2 and Time 1 scores. Results were somewhat mixed, as higher experienced benefit did not predict greater net increases in interview effectiveness ($r =$

.24, $p = .22$) or intake form proficiency ($r = .11, p = .55$), but did predict greater software proficiency ($r = .36, p = .056$) and greater completion competence ($r = .44, p = .02$). We interpret the data on experienced benefits as generally supporting the notion that greater those participants who were most positive about their experience were those whose skills increased the most.

Table 1: Means and Standard Deviations at Time 1 and Time 2

	Time 1 Mean (SD)	Time 2 Mean (SD)	df	t-score	p value
Interview Effectiveness	2.89 (1.46)	5.13 (.49)	28	8.13	< .0001
Intake Form Proficiency	3.38 (1.95)	6.00 (.76)	28	6.16	< .0001
Software Proficiency	3.59 (1.71)	6.20 (.68)	28	7.63	< .0001
Completion Competence	3.45 (1.76)	6.06 (.87)	28	7.85	< .0001

QUALITATIVE ASSESSMENT OF STUDENTS’ MINDSET ABOUT EXPERIENTIAL LEARNING

Through manifest coding (Neuman, 2003) of the VITA tax-return preparer volunteers’ perceptions recorded prior to and post to the service-learning activity, this study found a positive movement from trepidation and fear about providing the VITA service to an attitude of confidence and gratitude for being able to participate in the VITA activity (See Table 2).

Table 2: Manifest Coding Assessment of Student’s Mindset about VITA Service Learning

Gender	n	Attitudes	Anticipated Expectations Achieved
Pre-service	32	Fearful, trepidation, lack of confidence	47% Looking forward to experience
Post-service	44	Grateful, confident, positive experience, comfortable	73% Valuable experience, gained knowledge, and tax preparing competencies

The students were generally very appreciative and grateful of the experience, moving from a fearful and lack-of-confidence mindset to an appreciative, and gained knowledge and competencies, mindset.

QUALITATIVE ASSESSMENT OF TAX-RETURN CLIENTS’ PRECEPTIONS OF THE VITA EXPERIENCE

Through manifest coding (Neuman, 2003) of the VITA tax-clients’ statements, written on an exit survey, this study found the direction of the clients’ perception of the VITA service, the intensity or their perception, as well as descriptive terms about the tax-practice competencies and social-relationship competencies exhibited by their VITA volunteer tax-return preparer. The 71 exit-survey instruments, voluntarily filled out from 801 unique tax-return clients, providing an 8.9% response rate, all expressed a positive experience. Females were more inclined to express a strongly positive experience, including complimenting the tax-practice competencies and social-relationship competencies of the VITA student volunteers. The observations by the VITA tax-return clients support the notion that the students’ professional tax-preparation competencies were both demonstrated and developed (See Table 3).

Table 3: Manifest Coding Assessment of Tax-client Perceptions of the VITA Experience

Gender	n	Positive Experience	Direction (Strongly Positive)	Professional Competencies (i.e., knowledgeable, knows what they are doing, explained to me, etc.)	Social-Relationship Competencies (i.e., helpful, kind, patient, courteous, professional, etc.)
Female	32	100%	47%	31%	22%
Male	39	100%	32%	16%	15%
Average		100%	40%	19%	18%

The public was generally very appreciative and grateful of the VITA service. Many expressed how they would refer, recommend, and use VITA again.

CONCLUSION

In line with our aspirations and our expectations, our analysis leads to the conclusion that the VITA program experience enhances the professional skills of accounting students. Specific educational benefits to students include enriched communication and interviewing skills, a greater knowledge of tax law, and competent use of tax forms and software. In general, students walk away from the experience not only with enhanced competencies but with a more abiding professional confidence. Students develop a more positive attitude toward community service as a result of the experience. Furthermore, the university derives important benefits from its sponsorship. Not only do its students graduate more prepared to enter the workforce, but the university is able to fulfill its important service mission to the community. Year after year, close to a thousand community members receive valuable and needed free tax services as a result of the program. In conclusion, we determined that a well-structured student-oriented VITA program is an effective teaching tool providing value to the student, university, and community.

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APPENDIX A

Quality Site Requirements

The IRS desires to maintain quality service and accurate return preparation throughout all sites. To establish and maintain this level of service and accuracy the IRS established 10 “Quality Site Requirements.” This information is accessible at the following Internet address: <http://www.irs.gov/Individuals/Site-Coordinator-Corner>

APPENDIX B

Site Coordinator Responsibilities

The site coordinator, on a regular basis, usually daily, should communicate Volunteer Tax Alerts to all VITA volunteers and other important tax law and filing updates. The site coordinator manages all public relations advertising through campus postings, local radio, and local newspapers. The site coordinator manages the tax-season’s ending celebratory recognition event. The site coordinator has many other responsibilities. The list of these site coordinator responsibilities can be found at the following Internet address: <http://www.irs.gov/Individuals/Site-Coordinator-Corner>

APPENDIX C

Quality Reviewers

The quality reviewer reviews all tax returns completed by volunteer tax preparers. The quality reviewer also ensures that every customer visiting the site receives top quality service and that the tax returns are error free. The quality review has many other responsibilities. The list of these quality reviewer responsibilities can be found at the following Internet address: <http://www.irs.gov/Individuals/Site-Coordinator-Corner>

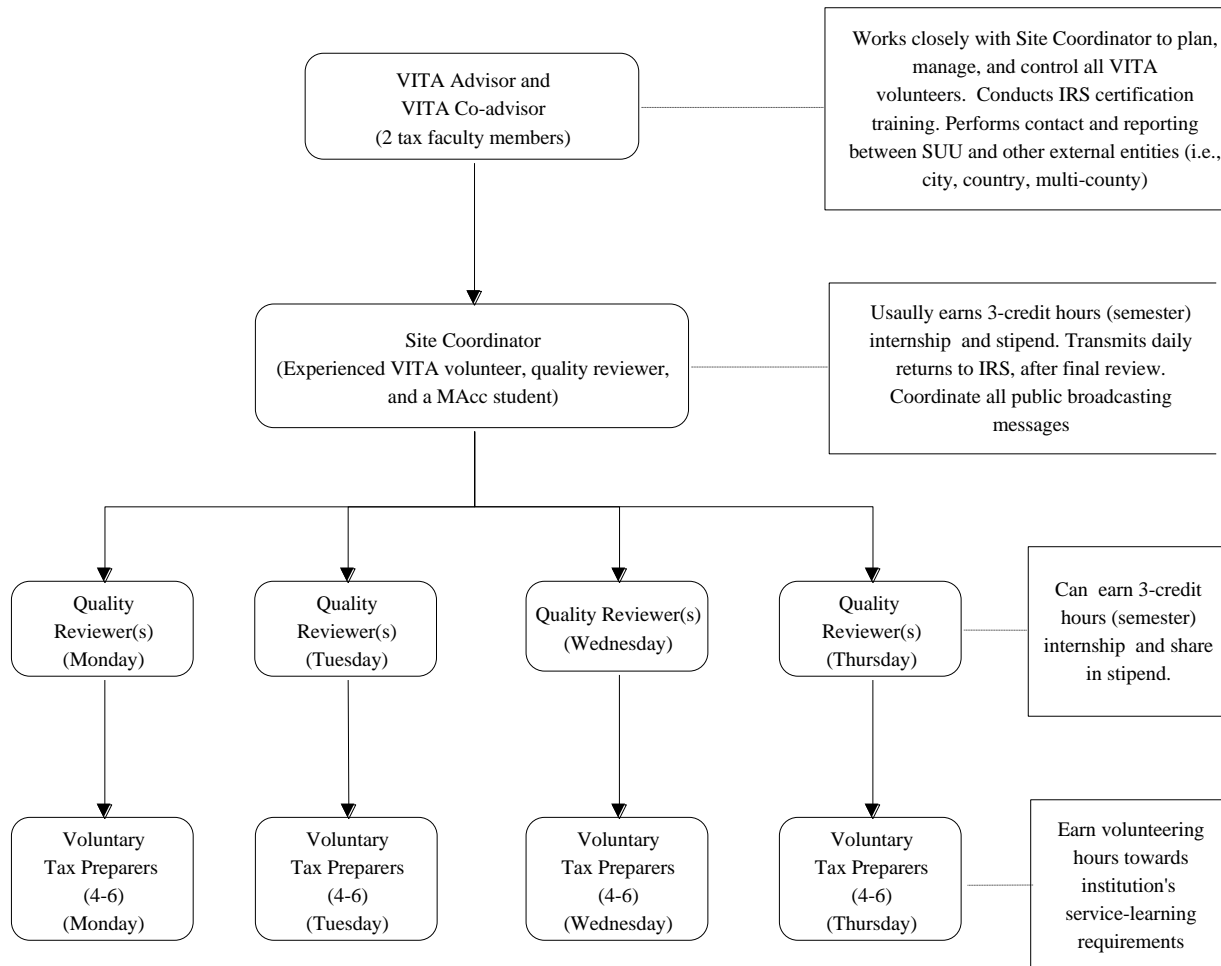
APPENDIX D

VITA Ethics Standards

To establish the greatest degree of public trust all volunteers have a responsibility to provide quality customer service and uphold the highest ethical standards. All volunteers must adhere to the standards of conduct. The VITA standards of conduct can be found at the following Internet address: <http://www.irs.gov/Individuals/Site-Coordinator-Corner>.

APPENDIX E

**Organizational Structure of Southern Utah University, School of Business,
Department of Accounting’s VITA Site**



APPENDIX F

Survey Instrument

Student Tax-Return Preparer Survey (Administered prior to and after the VITA Experiential-learning activity)

Please answer the following questions by clicking the questions’ “radio button” for the number corresponding to your current perceptions.

1 (Strongly Disagree, SD), 2 (Disagree, D), 3 (Somewhat Disagree, SWD), 4 (Neither Disagree nor Agree, NDorA), 5 (Somewhat Agree, SWA), 6 (Agree, A), 7 (Strongly Agree, SA)

Today, if I were to prepare a tax return for a taxpayer, I believe that I would be adequately prepared to:

- 1. Conduct an effective interview with a taxpayer in which I would :
 - a. Properly identify and gather all relevant personal information from the taxpayer to properly prepare the tax return.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7
 - b. Confidently identify all income, deductions and credits available for use on the income tax return.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7
 - c. Be able to identify and discard information that is not useful in the preparation of the tax return.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7
 - d. Ask relevant and useful tax-related questions of the taxpayer.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7
 - e. Listen to and evaluate the responses of the taxpayer.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7
 - f. Demonstrate confidence in my knowledge of tax law.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7
 - g. Confidently answer the taxpayer’s questions.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7
 - h. Maintain a professional and pleasant demeanor.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- 2. Use a tax return intake form to effectively organize tax information in an efficient manner for use in preparing a tax return.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- 3. Show proficiency in the use of a computerized professional tax software by:

- a. Efficiently navigating a tax return preparation program.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- b. Properly entering information into a tax return preparation program.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- c. Understanding the meaning and purpose of the information entered into the program.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- 4. Demonstrating confidence in the results of the completed tax return by:

- a. Understanding the content of the completed tax return.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- b. Having confidence that the tax due or refund is correct.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- c. Being able to explain to the taxpayer the content and results shown on the completed tax return.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- 5. **(POST SURVEY ONLY)** My VITA experience improved my:

- a. Interpersonal communication skills.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- b. Interviewing skills.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

- c. Understanding of how tax law is represented on tax forms and schedules.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

d. Understanding of my ethical and my legal tax preparer responsibilities.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

e. Ability to research simple tax issues for the correct tax position solution.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

f. Confidence in learning new tax return preparation software packages.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

g. Appreciation for serving others.

SD	D	SWD	NDorA	SWA	A	SA
1	2	3	4	5	6	7

6. **(POST SURVEY ONLY)** Please evaluate the following as either true or false statements.

a. Overall, my VITA volunteer experience aided in my learning of the tax law.

True	False
1	2

b. I enjoyed my volunteer experience.

True	False
1	2

NOTES