Service Learning: A Valuable Experience

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Abstract

In this paper, we describe how our department recently incorporated a major service learning component into the curriculum. Specifically, we employed participation in the IRS's Volunteer Income Tax Assistance (VITA) program as an effective means of experiential and service learning for the past two years for Masters of Accountancy students. We designed a course devoted entirely to serving in a VITA program operated on a local Air Force base.

Our experience confirms that service learning can be a powerful tool in teaching. It has enhanced our students' academic and professional development. It has given significance to our mission and it has strengthened community relationships. However, recent developments have made it difficult for us to maintain this service learning project in its present form. It appears that we, like many other programs, must consider again how to implement service learning as part of our curriculum, but we will do so now with a greater appreciation and enthusiasm for its unique contributions to learning.

Introduction

Service learning has been much discussed in academia at large; however, it does not appear to have been widely adopted as a learning style by many accounting programs. At Abilene Christian University (ACU) we, too, have had campus discussions about service learning, and yet our accounting curriculum has maintained mostly traditional learning styles. Our mix of learning styles includes a heavy dose of structured problem solving, a limited amount of case studies with more unstructured problems, and a minimal amount of the ubiquitous group projects. Learning by doing, or what may be referred to as “real world experience” in the common vernacular, if addressed at all in our curriculum, has typically been achieved through internships. Faculty members accept the goals and purposes of service learning at a conceptual level but have been discouraged by the practical constraints associated with its implementation.

Through a variety of circumstances, the ACU accounting department had an opportunity to add a service learning component to our curriculum. Our experience confirms that service learning can be a powerful tool in teaching. Specifically, we employed participation in the Internal Revenue Service's (IRS) Volunteer Income Tax Assistance (VITA) program as an effective means of experiential and service learning for the past two years for Masters of Accountancy students at ACU. We designed a course devoted entirely to serving in a VITA program operated on a local United States Air Force (USAF) base.

We included learning objectives of this course that addressed tax compliance/ preparation competencies, and professional and personal skills development. Specifically, while we wanted students

to obtain tax law and compliance knowledge, we also wanted them to obtain and enhance professional competencies such as communication skills, organization, teamwork, and an appreciation for the continued learning required in our profession. We also wanted students to enhance their critical thinking and problem solving skills, especially with unstructured problems, through their service in the VITA program.

The remainder of this paper is organized as follows. First, we will describe the procedural details of this service learning tax course. Then subsequent sections will describe (often in our students' own words) how this course promoted their intellectual, professional, and personal growth. Finally, we conclude the paper with some observations and reflections on the service learning experience from a faculty and departmental perspective.

Selected Course Results and Administrative Details

During the spring semester of 2003, the students in this graduate level tax course contributed over 1,000 hours of their time and prepared approximately 900 income tax returns for the air force personnel at a local USAF base. This volunteer service saved the military families served thousands of dollars in tax preparer fees and assisted them in recovering over a million dollars in tax refunds. Similar results occurred in the spring 2004 semester.

The three major components of this course can be classified as preparation, participation, and paper-writing. We next describe in detail the specific requirements of this course. Of these components, the most significant is active participation in the IRS' VITA program. Seventy-five percent of a student's grade is based on participation. However, before we send out students to prepare tax returns, a period of mandatory training occurs. Specifically, the first three weeks of the course are devoted to training.

Preparation

In order to participate in the VITA program, the IRS requires all volunteers, including students and professors, to complete a series of their self-study modules. Participants had to successfully pass the IRS-supplied quizzes in order to prepare tax returns at the VITA center. The training materials provided by the IRS were a comprehensive summary of compliance issues, tax rules, and preparation guidelines for individuals. The material tested was equivalent in scope to what we would expect a student to know upon completion of our undergraduate course in Individual Income Tax.

In addition to basic tax compliance training and return preparation, the training material also included tax provisions that were relevant especially to military personnel. The training material provided specific information on IRS rules regarding hazard/combat pay and living and housing allowances for military personnel. This material was new to our students but was especially relevant to their work since we served at a VITA center on a military base that was actively engaged in support of combat missions.

Students prepared for the IRS preparer quiz on a self-study basis. On the first day of class they received a brief overview of the course and were given the training manuals. In lieu of regular class meetings for the first two weeks (class meetings are officially once per week for three hours per class), students were asked to study on their own to prepare for the IRS preparer quiz. Students then scheduled a time with the instructor to take the quiz before the beginning of their service at the VITA center.

The other major part of the preparation component of the class was training to use the tax preparation software that the IRS uses at its VITA centers. All returns prepared at the VITA center are completed using a software package. The IRS uses a software program called Taxwise that is quite complex and functions much like other sophisticated tax preparation software. Most of our students had little or no experience in using any kind of tax preparation software.

Volunteer military and civil servant personnel assigned to the VITA center on the USAF base conducted this tax preparation software training during a formal, required session in a College of Business computer lab. The objective of this training was to reinforce students' knowledge of income tax laws for individual taxpayers while they became familiar with the software program. The software training took about eight hours. Students learned the operating functions of the software and were given various practice cases to produce tax returns.

Participation

After this initial three weeks of training, the students were required to serve at the tax center for a certain number of hours until the tax season ends on April 15th. In order for a student to receive an "A" for the participation component of their grade, they had to successfully complete the training and work at least 60 hours at the VITA center (not including the training time referred to above). Students earned a participation grade of "B" by accumulating between 45 and 59 hours of service. Since participation represented such a significant portion of the course grade, and those involved were generally highly motivated, most of our students worked enough hours to meet the greater requirement.ⁱ

Student participation was scheduled in advance and approved by the instructor in consultation with the VITA center coordinator. Work times had to be scheduled to try to provide maximum service coverage (the center was open 6 days a week), while taking care not to overload the center beyond its work station capacity. Many students scheduled their service times during the time that our class was listed to meet; however, the tax center could not accommodate all of the students during this one time.

A unique element of qualifying students for working at the center is that all persons going on base had to have appropriate military clearance. At the beginning of the semester the instructor had to collect all required information from the students and submit it to the base security office before students were authorized to go on base. None of the participants in the course, including international students, had any problems obtaining clearance to work at the VITA Center on the base. Each time participants entered the base they had to carry their necessary credentials and give proof of their identification before gaining access to the base.

Paper

Upon completing the participation level that students choose to meet, the third component of the course consisted of the students writing a paper describing their experiences and observations in working at the VITA center. This paper represented 25% of a student's grade for the course. In this paper, students were encouraged to reflect upon how their participation in the VITA program helped them to grow intellectually and personally. Each student was encouraged to keep an informal diary of their experiences during the semester in order to help them write this reflection paper. It was our hope that the process of self-reflection required to write this paper would cause each student to carefully consider how service to others benefits every facet of their lives. In order to provide balance for those who needed it, students were also encouraged to reflect on any negative perceptions they had about the course and

serving at the VITA center. Next, we incorporate passages from these reflection papers to demonstrate how such a service learning course can enhance the intellectual, professional, and personal aspects of a student's life.

Intellectual Development

Prior to admittance to our master of accounting program, a student is required to have passed an undergraduate course on taxation for individuals. Our VITA tax course in the masters program was intended to foster students' intellectual development in the area of individual taxation in two ways. First, the IRS-supplied training materials were intended to reinforce a student's previous learning in the undergraduate tax course. However, the IRS self-study modules often covered topics not typically covered in undergraduate tax courses. In the first three weeks of the course, students learned (and often re-learned) important tax regulations and requirements.

Second, and more importantly, this service learning course provided students with "on the job training" in tax preparation that was not possible through a typical lecture-based tax course. This "hands-on" learning aspect of the course was mentioned quite often by the students in their reflection papers. For example, one student said:

I made more academic progress by seeing and participating in this field of study than I have made in many other subjects I studied in a classroom setting. The ability to learn, and more importantly, retain what has been learned, is often done most effectively and efficiently in a hands-on setting.

Another student remarked:

It was just so beneficial to be able to experience some hands-on learning. Tax is one of those areas of learning that you cannot truly understand until you practice it. There were so many aspects of tax that were never really clear until after doing them on my own at the tax center. It was still very challenging, but I know I will remember so much more from my experiences at VITA than I have from my textbook oriented tax classes.

And yet another student commented:

With every tax return I completed and with each individual's unique situations I faced, I felt myself becoming much more proficient with the concepts of federal taxation. I made more academic progress by seeing and participating in this field of study than I have in many other subjects I studied in a classroom setting.

Obviously, not every course can be a "hands on" learning course, but such courses have the potential to foster intellectual development in ways traditional textbook-based lecture courses can never achieve.

Most of the students began their service with some level of anxiety about this "real world" opportunity for them to apply knowledge. One student remarked:

I had been living in textbook world for most of my life, and this was all a little too real for me.

While the IRS self-study materials and the software training conducted at the beginning of the semester were intended to prepare students for service at the VITA center, there was really no practice in conducting actual client interviews before students sat down with a client and prepared a real tax return.

The normal procedure at the base VITA center was that clients would come to the tax center either by appointment or during “walk-in” periods, and volunteers would sit at a computer and prepare the returns with clients sitting alongside. Even though there was a good deal of supervision by “in-charge” military VITA center personnel, several of the students experienced some level of discomfort with these “face to face” encounters initially, struggling with some measure of self-doubt and insecurity about dealing with real people and real economic consequences. Perhaps the greatest source for anxiety for the students’ participation in the program initially was in preparing state income tax returns.ⁱⁱ Through experience, most students quickly worked through this anxiety and developed an appropriate level of professionalism and expertise to prepare their clients’ returns accurately and efficiently. At all times, the students’ work was reviewed by VITA center “in-charge” personnel before the returns were transmitted electronically to the IRS for processing.

Professional Development

Numerous experiences of our students during their service at the VITA tax center at the USAF base enhanced their professional development. In this section, we highlight professional development experiences in the areas of problem-solving, communication skills, and teamwork.

Students improved their problem-solving skills in many ways. Most notably they improved their ability to solve unstructured problems. It quickly became apparent in the tax center that the issues at hand were not labeled as “Problem 1-parts a, b, and c,” that the problems not only were not labeled in order, but sometimes were not identified at all, and that there were no check figures. Students were initially apprehensive as they prepared tax returns or used the software, but they soon developed confidence in their abilities to gather information to solve problems. Student comments on problem-solving skills included the following:

Another aspect that I liked about working at Dyess was developing my problem solving skills. At first it was difficult for me to realize I could do most of the work without receiving assistance from my superiors. Through time, however, I came to recognize I could usually solve the problems if I was just a bit more patient and tried harder.

No one likes to say, “I don’t know”, however, those moments when I had to search for answers proved to be the best teaching moments.

I was fearful I might mess up someone’s tax return. My slight dislike of this project became more prominent as the confusion of setting up meeting times and places arose. When I finished my initial tax return I felt like I was actually doing something worthwhile and from that point on I viewed the project as a way that I could gain experience.

At the beginning of my time at the tax center, every time I completed a return I always felt like I had missed something. However, this feeling of insecurity diminished in time and the more returns I prepared, the better I felt about the completed product.

In a classroom, I am used to learning in a logical and progressive manner. In the VITA center I had to swallow whole concepts all at once.

Following graduation, there will no longer be workbook-type problems, but rather real people with real issues, in which I will be in charge of finding the best solution. More importantly, a solution must be found.

Communication skills were another area where students acknowledged professional growth. Students were responsible for greeting clients, interviewing them to obtain data, explaining tax rules to them, and at times telling clients of results that were perceived as unfavorable. Just as “a picture is worth a thousand words” our experience would suggest that one real interview “is worth a thousand” role-playing experiences. Students interacted with people of varying educational backgrounds, with different lifestyles, and different career goals and interests. Through all these experiences students had the opportunity to use communication skills as a tool for interviewing, listening, and explaining. A few student comments about how the VITA experience enhanced their communication skills are as follows:

I also believe I improved my interviewing skills for my future occupation. As an auditor I will have to interview my clients with professional skepticism to determine if the responses correspond with the written details in front of me.

I tried to begin each session with a nice introduction and a smile on my face. Since taxes are confidential in nature, my clients were reassured when I acted confidently and professionally.

I want my clients to trust me personally as well as professionally; thus, I tried to be as basic as possible with my explanations, using layman's terms to put my clients at ease. I believe that my demeanor aided in my clients' comfort, facilitating casual and open conversations.

My clients continually tested my personal skills with tough questions and even tougher attitudes. The professionalism dealing with clients is also needed in doing tax returns. At first I was timid and scared to take the initiative fearing I was overstepping my authority. After working with a few customers, I realized they came to me because they viewed me as kind of an expert. Therefore, it was my responsibility to take the initiative.

Our students also grew professionally through their service at the VITA center by gaining a better understanding of the importance of teamwork. In several courses in our general business core, it is assumed students learn teamwork as they are assigned to various group projects. Students likely do learn some teamwork skills in these groups. However, in too many cases it seems like the structure is forced upon the participants and in some cases the group results are really the work of one or two key individuals. The VITA experience helped our students see teamwork in a different light. They were not graded as a group and no specific group assignments were made. However, as the students worked together at the VITA center they came to realize the benefits of communicating experiences, asking questions, and helping one another. Their comments noted below reflect their appreciation for this aspect of their professional development:

This type of learning promotes camaraderie among the students. Classroom assignments are taken home and completed individually for an individual grade. However, the tax center offers a constructive peer-learning atmosphere. I was able to be both a facilitator and a recipient of this type of learning.

One last thing I liked about working at Dyess was the wonderful opportunity I had to get to know my classmates better. Working at VITA allowed me to see some wonderful traits about my classmates that I would not otherwise have been exposed to.

I was blessed by watching and hearing stories of my classmates dealing with their clients.

Personal Development

Through participation in the VITA program, our students gained an appreciation for people who were often much different than themselves both culturally and in socio-economic status. In our experience, we have discovered that a private, religiously-based university sometimes becomes an island unto itself where students are isolated from the “real world” for four years. In the case of our students, the vast majority come from religiously conservative, middle-class and upper-middle-class homes. It was eye-opening for some of our students to serve at the air force base, where many of the client families served at the VITA Center were at the lower end of the socio-economic scale and where students’ conservative religious values were not shared by their clients. Many of the military families served by our students were experiencing economic and/or personal problems, and such problems often surfaced during the interview process that occurs before the tax return volunteer could prepare the family’s return. In their reflection papers, a number of our students gave specific examples of clients they helped at the tax center who were divorced (sometimes multiple times) at a young age and who were raising a number of children on a limited income. In essence, our students sometimes became pseudo- counselors as well as tax preparers. For example, one student reflected on her experiences as a tax volunteer as follows:

I encountered a vast array of people with varying needs during my time spent at the tax center. I simply completed returns for some, served as a sounding board for others, and at times felt like a sympathetic counselor.

Many of the students reflected on how this exposure to people in different circumstances than their own benefited them personally. For example, one student commented that:

This gave me the opportunity to use my education in a way that not only furthered my own knowledge, but allowed me to assist others. I felt very blessed to be able to share my talents in a way that benefits those who do not understand taxes. This experience opened my eyes to a different way of life, and a different group of people with very different priorities than my own.

A second way that serving at the tax center at the air force base enhanced students’ personal development is that it gave the students an increased respect and appreciation for the sacrifices that military personnel and their families make to ensure our freedom. One student expressed this sentiment this way:

It meant even more that the people I was helping were people who have dedicated their lives to protect my freedom, to protect my ability to even go to school and learn about accounting. It is about time I gave something back.

In summary, our students grew personally because of their experiences at the VITA tax center. The process of preparing a tax return often required a lengthy interview process in order to determine gross income, deductions, filing status, number of dependents, etc. During these interviews, student tax volunteers learned a great deal about their clients’ financial and personal lives, and in so doing they gained a greater appreciation for people who were different from themselves culturally and socio-economically.

Benefits To The Department

It is perhaps ironic that we would hope that this service experience would have provided some benefit to the department. However, we did have goals for our students’ development and believed that we would benefit as a department if our students realized academic and professional development. Additionally, although not a prime motivation by any means, we did receive some nice public recognition in the community and at the university for our VITA service. However, without question the major benefit our department received was truly serendipitous.

Like other universities we are faced with the challenge of demonstrating how we fulfill our mission. We establish outcomes and measurements which at least in the field of accounting are technical and professional in nature and are intended to demonstrate that our students have achieved a high level of performance. However, the mission of ACU, while encompassing professional excellence, also contains a service dimension.

The mission of ACU is *“To educate students for Christian leadership and service throughout the world.”* Generally, the faculty of the accounting department at ACU has found it difficult to integrate the leadership and service components of the mission statement into our accounting curriculum. The ideas of leadership and service are encouraged in our classrooms and in our conversations with students, but faculty struggle to connect these ideas to technical accounting content. Faculty and students often have difficulty seeing how the skills necessary to be a successful businessperson or accountant can be used to serve their fellow man.

However, when students submitted their papers summarizing their experiences we were extraordinarily pleased that many of them commented on the connection between their work and the mission of the university. After serving for a semester volunteering at the USAF base tax center, a number of our students came to think of their tax preparation skills as a gift that they can use to serve others. Student comments included the following:

ACU boasts of educating students for service, yet the VITA class is my first and only course to have service as a requirement.

VITA allowed me to see what a wonderful blessing it is to help other people by what I have learned professionally.

Through this experience I realize I can use my gifts in accounting to volunteer at VITA centers, or non-profit organizations, or with any other individuals/ organizations who/that may be in need of accounting help.

We view such comments as evidence that affirms the university mission. As a faculty, we believe that this VITA course has been successful in enhancing our students' development in ways that a typical textbook course could never accomplish. We as faculty could discuss every day in a classroom setting about the importance of using one's talents and skills in service to others. However, in a “hands on” learning course such as this VITA course, students can experience for themselves the satisfaction that comes from serving others.

Conclusions

Our first major experience with service learning has been positive. It has enhanced our students' academic and professional development. It has given significance to our mission and it has strengthened community relationships. The course did offer some challenges in its administration, particularly in the beginning stages of training. Students needed to be assured of the course benefits and encouraged to meet new challenges with flexibility and a commitment to learning.

However, just as our students encountered challenges in experiential learning, we, too, have met new circumstances that will make it difficult for us to maintain this service learning project in its present form. The practical details of our constraints involve budget reductions that created a loss of a faculty

member, a new course addition mandated by the State Board of Accountancy, and an increasing faculty workload.

At this point in time we are not certain we have the faculty capability to offer this course and meet our other curriculum requirements. This possibility is particularly grave given the multitude of positive outcomes expressed by the students who have participated in the course. No other classroom experience or course we offer has created such a melding of academic, professional, and personal experience.

Regrettably, at least for the moment, it appears that we, like many other programs, must consider again how to implement service learning as part of our curriculum or co-curriculum. However, we will do so now with a greater appreciation for its unique contributions to learning and with greater enthusiasm because of its affirmation for our mission.

Endnotes

ⁱ In order to provide some additional motivation for students to work toward the greater service requirement, the professor assigned to the course announced his intent to meet the 60 hour level.

ⁱⁱ While many VITA centers do not offer state tax return preparation for their clients, VITA centers on military bases such as the USAF base center often do because their clientele is generally diverse with respect to state residency. While it may not be the case in all centers, “in-charge” personnel at the USAF base VITA center are generally well-versed in state income tax preparation and provided adequate supervision in this regard.

Notes