

EVALUATING THE IMPACT OF THE VITA PROGRAM ON ATTITUDES AND MOTIVES REGARDING VOLUNTEERING AND CIVIC ENGAGEMENT

Rafael Efrat and Scott W. Plunkett

ABSTRACT

The accounting profession has recognized the need to increase pro bono (free) tax preparation services. Increased pro bono tax preparation services by accountants may address a growing unmet need for free tax preparation services by low-income taxpayers in the United States. One way to foster commitment to free services in the profession is by equipping accounting students with the knowledge and skills necessary to effectively serve low-income taxpayers in preparing their returns. We examined whether accounting students who provided free tax preparation services to low-income taxpayers as part of a service-learning course would experience significant changes in volunteering attitudes and motivation to offer free representation of low-income taxpayers in the future. The service-learning course was tied to the federal Volunteer Income Tax Assistance (VITA) program. Results from traditional pretest/posttest and retrospective pretest/posttest found participants reported significant increases in volunteering attitudes, the role of accounting in addressing social issues, attitudes toward helping others, and motivation and competence to offer future free representation of low-income taxpayers. Also, most participants reported positive experiences in the VITA clinic and further developed skills important to the accounting profession. Qualitative data supported the quantitative results.

Keywords: Accounting; pro bono tax services; service-learning; Volunteer Income Tax Assistance (VITA) program; volunteer; civic engagement

The expense of filing income tax returns can be burdensome for low- to moderate-income taxpayers (Maag, 2005). Thus, the Internal Revenue Service created the Volunteer Income Tax Assistance (VITA) program to assist underserved taxpayers in tax return preparation. Although studies have shown the effectiveness of the VITA program, a question that remains to be answered is how participation in VITA clinics impacts attitudes and motives regarding volunteering and civic engagement. Thus, we examined whether accounting students who provided free tax preparation services to low-income taxpayers as part of a service-learning course (i.e., VITA clinic) would experience significant changes in (1) attitudes regarding volunteering, addressing social issues, helping others, and (2) motivation and competence to offer pro bono representation of low-income taxpayers in the future. We also solicited feedback from student participants about the VITA clinic (e.g., satisfaction, skill development). This information could be helpful to (1) federal and state tax authority administrators who want to increase access to tax preparation services by low-income taxpayers, (2) businesses interested in employee volunteering programs as a strategy to establish corporate social responsibility, and (3) program directors of university-based VITA clinics and other programs offering free tax preparation services for low-income taxpayers.

BACKGROUND FOR THE STUDY

Filing tax returns has become an important source of financial security to tens of millions of low- and moderate-income individuals in the United States (Halpern-Meekin, Edin, Tach, & Sykes, 2015). Filing tax returns has become a springboard to economic opportunity to many because 84% of households earning \$50,000 or less obtain a tax refund due to various refundable tax credits, such as the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) (Sebastian, Levin, & Newville, 2016). The Center on Budget and Policy Priorities (2019) found in 2017 the average EITC claim was \$3,191 for families with children, and the credit lifted approximately 5.7 million people out of poverty, including about 3 million children. The EITC is the largest cash transfer support program for low-income families in the United States (Lim, DeJohn, & Murray, 2012). For individuals who receive a tax refund, the refund may represent almost a third or more of their entire annual income (Halpern-Meekin et al., 2015). However, filing income tax returns can be complex and expensive for many low-moderate income taxpayers. Due to the growing complexity of the federal and state tax codes, many taxpayers search for professional tax preparation services to help them with completing and submitting their return. The percentage of US taxpayers who file their tax returns with paid tax professionals increased over 30 years from 46% to approximately 57% (US Government Accountability Office, 2014). The utilization level of fee-based tax preparers is even higher among low-income taxpayers. Approximately 70% of taxpayers claiming the EITC retain the services of a paid preparer, substantially higher than the estimated 57% of all taxpayers seeking professional advice (Children's Defense Fund, 2007). The average cost of professional tax preparation services is \$273 but can reach \$348 in some states (National Society

of Accountants, 2015). These costs are especially burdensome for low- and moderate-income households (Maag, 2005) as they significantly reduce the net benefit of the EITC (Fellowes, 2006; Lim et al., 2012)

VITA Program

To address the burdens borne by low-income taxpayers to pay for tax preparation services, the Internal Revenue Service (IRS, 2018) created the VITA program in 1969. The program is designed to help tax return preparation by underserved taxpayers, including low-wage workers, persons with disabilities, elderly, and taxpayers with limited English proficiency (VITA Act, 2016). During the 2017 federal income tax filing season, over 108 million individuals were eligible to have their returns completed by the VITA program, yet just over 3.5 million accessed VITA services (Taxpayer Advocate Service, 2017). Hence, only about 3% of taxpayers who could receive free tax preparation from a VITA site used the services. With reduced IRS capacity and heavily strained VITA capacity, many low-income taxpayers are steered toward paid tax preparers (Sebastian et al., 2016; VITA Act, 2016). Data from the IRS and researchers suggest almost 68% of EITC qualifying returns are prepared by paid preparers (Hoyt, 2011; IRS, 2008). The limited capacity of many VITA sites is partly due to inability to recruit and retain enough qualified volunteers. According to Weiss (2008), most VITA programs have trouble attracting qualified certified public accountants (CPAs) as volunteer tax return preparers.

The American Institute of Certified Public Accountants (AICPA) recognized the need to promote pro bono tax service among its members. In 2005, the AICPA's Tax Division established a task force to foster CPA volunteers to serve the poor (IRS Oversight Board, 2005). Helping less privileged populations is important as many companies view employee volunteering as a strategy to increase corporate social responsibility (Rodell, Schröder, & Keating, 2016). Ibrahim, Angelidis, and Howard (2006) found accounting students exhibited greater orientation toward ethical and social/philanthropic corporate responsibility than practicing accountants, likely due to increased emphasis on corporate responsibility in university curriculums. Thus, one way to foster commitment of pro bono service in the profession is by equipping accounting students with knowledge and skills to effectively serve low-income taxpayers in preparing their returns (McPhail, 2005). Thus, providing accounting students professional volunteer opportunities in tax preparation and practicing their skills may increase their motivation to provide future pro bono work.

Service-learning and volunteering during college are based on experiential learning theory which purports that knowledge is gained through experience (Kolb, 1984). Early volunteer and service-learning experiences benefit the individual and community, such as students' mental/physical health and wages (Wilson, 2012) and increased labor market rewards, possibly because volunteering increases the volunteers' human capital (e.g., work and civic skills) and social capital (e.g., networking, advice; Wilson & Musick, 2003). Also, the effects of

civic engagement of service-learning experiences in college continue well past graduation (Astin, Sax, & Avalos, 1999). Bowman, Brandenberger, Lapsley, Hill, and Quaranto (2010) found volunteering and service-learning during college were related to future volunteering and prosocial values, which were then related to enhanced personal growth, environmental mastery, purpose, and life satisfaction.

VITA is an example of experiential learning where accounting students can develop skills, expertise, and critical thinking (Butler, Church, & Spencer, 2019), such as enhanced problem-solving/decision-making skills (Christensen & Woodland, 2016; Hossain, Kunkel, & Yavari, 2015), better ethical decisions (Christensen & Woodland, 2018), more opportunities to apply classroom learning to real-life situations (Strupeck & Whitten, 2004), increased self-confidence (Boneck, Barnes, & Stillman, 2014; Carr, 1998), increased communication skills and taxation knowledge (Aldridge, Callahan, Chen, & Wade, 2015; Balden, Stemkoski, Bender, & Allen, 2011), and increased professional competencies (Boneck et al., 2014). In general, students felt the VITA program was a valuable real-world, learning experience (Boneck et al., 2014; Christensen, Schmidt, & Wisner, 2010), allowed them to serve the community (Fischer, Anders, Brown, & Vilasi, 2011), and increased financial planning students' intent to provide pro bono work as professionals (Palmer, Goetz, & Chatterjee, 2009). However, it is still unclear what volunteering attitudes are impacted through participation in a university-based VITA clinic.

RESEARCH QUESTIONS

We used a mixed-methods approach to answer the following research questions:

- Did participating in the VITA program change students' motivations for volunteering, attitudes toward helping others, and attitudes regarding social issues/problems?
- Did participating in the VITA program increase students' confidence and motivation to provide pro bono tax preparation services to low-income taxpayers?
- Did the VITA program meet their expectations (e.g., quality case experiences, teamwork)?
- What were the perceived strengths and suggestions for improving the VITA program?
- Did participating in the VITA program impact student participants?

METHOD

VITA Program at the University

A VITA clinic (established in 1970 at the university) was offered as part of a service-learning course at a comprehensive university in Southern California, designated as a (a) Hispanic Serving Institution; (b) Asian American, Native American, and Pacific Islander Serving Institution; and (c) Minority Serving Institution. While

most volunteers were accounting students, many students majored in other business and nonbusiness disciplines. Students enrolled in the VITA clinic, service-learning course during the spring semester and completed between 24 and 72 hours of service, depending on whether they enrolled in two, three, or four units. In recent years, the VITA clinic has recruited 400–500 student participants each year. Students with prior VITA experience (about 20%) typically serve as supervisors and review the returns completed by the tax return preparers. Following a 32-hour, hybrid, tax preparation training in January, students were assigned to 1 of 22 community service sites. Students signed up for four-hour shifts from late January through mid-April. Students' grades were based on their performance on the IRS certification exam, completion of the required hours of service, completion of the minimum number of required tax returns (10–30 tax returns per student, depending on the number of units enrolled), taxpayers' ratings of their services, among other things. Students have reported very few challenges completing the required service hours or minimum number of returns required given the taxpayers' demands for services and availability of site locations and shifts. Since the grade is based mostly on completion of hours and service to a minimum number of taxpayers, over 90% of students earned a "B" or "A" grade. Others have outlined components of university-based VITA programs (e.g., Balden et al., 2011; Blanthorne & Westin, 2016; Clovey & Oladipo, 2008).

Procedures

The institutional review board approved the research prior to data collection. The program coordinators wanted someone separate from the VITA clinic to conduct the evaluation to increase more honest responses from participants. Thus, the evaluation was conducted by a professor in another college at the same university.

Students who participated in the service-learning course with the VITA clinic were sent a targeted email with a link to a pretest during the January training. Three reminder emails were sent during the next two weeks. Participants were required to read and sign a consent form prior to completing the survey. Over half of the students (59.7%, $n = 172$) completed the pretest. After tax season, those students were emailed a link to the posttest. Three reminder emails were sent. A function in the online survey program matched pretests and posttests based on the targeted email while keeping the email addresses confidential.

Students who did not complete a pretest were emailed a link to a separate survey at the end of tax season, which included a retrospective pretest (i.e., asked participants about their attitudes prior to the VITA clinic) and the posttest. Three reminder emails were sent. This group ($n = 116$) is called the "retrospective pretest/posttest" group. Studies have shown retrospective pretest to posttest differences were often greater than differences in traditional pretest–posttest designs (Marshall, Higginbotham, Harris, & Lee, 2007; Sprangers & Hoogstraten, 1989). The rationale is that participants often overestimate their attitudes at pretest because they lack a clear comparison level. However, after they experience a program, they have a different baseline comparison level because the program increased their understanding regarding the construct being evaluated.

For example, if students were asked how much research experience they had prior to joining a research lab, they often overestimate their experience level. Once they worked in a lab, they realized they had very little experience when they started. According to Hill and Bentz (2005), retrospective/recall pretest designs should be used when examining subjective experiences of changes associated with an intervention/treatment.

For both groups, participants were not compensated for the survey. They were given unlimited time to complete the surveys. Data were downloaded to a password-protected computer in a locked lab. Only the evaluator and research assistants (RAs) had access to the data. They provided aggregate results to the VITA clinic staff. All researchers completed a human subjects research certification by the Collaborative Institutional Training Initiative.

Sample

An independent samples *t*-test found no significant differences between groups on age ($t = -0.88, p = 0.38$). Cross-tabulations with chi-square found no significant differences between groups on university classifications ($p = 0.59$), generation statuses ($p = 0.58$), ethnic groups ($p = 0.48$), or parents having a college degree ($p = 0.11$). However, a significantly higher percentage of males were found in the retrospective pretest/posttest group versus the traditional pretest/posttest group ($\chi^2 = 12.41, p < 0.001$). See Table 1 for demographics of both groups.

Measures

Participants' demographics were asked at pretest. Scale and subscale scores were computed by averaging all items in each scale. See Table 2 for Cronbach's alphas for both groups at pretest and posttest.

Pretest and Posttest.

Subscales from the Volunteer Functions Inventory (Clary et al., 1998) assessed four volunteering motives: (a) six-item career motives (e.g., "Volunteering will look good on my resume"), (b) six-item value motives (e.g., "I feel it is important to help others"), (c) six-item enhancement motives (e.g., "Volunteering increases my self-esteem"), and (d) six-item understanding motives (e.g., "Volunteering lets me learn things through direct, hands on experience"). Response choices had two endpoints: 1 = *not important/accurate* to 7 = *extremely important/accurate*.

A four-item scale assessed attitudes toward helping others (Webb, Green, & Brashear, 2000). A sample item was: "People should be willing to help others who are less fortunate." Response choices were 1 = *strongly disagree*, 2 = *disagree*, 3 = *neutral*, 4 = *agree*, and 5 = *strongly agree*.

Attitudes regarding learning about social issues/problems, helping others, and civic engagement were assessed using the seven-item Business Education's Role in Addressing Social Issues Scale (Sleeper, Schneider, Weber, & Weber, 2006). Items were modified by changing "business" to "accounting" (e.g., "Accounting education should encourage students to help needy people in their communities"). Response choices ranged from 1 = *strongly disagree* to 5 = *strongly agree*.

Table 1. Sample Characteristics of the Two Treatment Groups.

	Traditional Pretest/ Posttest Group	Retrospective Pretest/ Posttest Group
<i>n</i>	172	116
Age range (mean) in years	19–52 (<i>M</i> = 26.0)	19–55 (<i>M</i> = 26.8)
University classification		
Sophomore	1.7%	0.9%
Junior	29.7%	23.3%
Senior	61.6%	68.1%
Master's	7.0%	7.8%
Gender		
Men	35.5%	56.0%
Women	64.5%	43.1%
Other/missing		0.9%
Ethnic		
African American	1.7%	0.9%
Asian/Pacific Islander	30.2%	24.2%
European American	16.3%	16.4%
Latino/Hispanic	27.9%	28.4%
Middle Eastern	6.4%	12.9%
Armenian	14.0%	15.5%
Mixed/Other	3.5%	1.7%
Generation status		
First (student and parents foreign born)	48.8%	55.2%
Second (student US born, at least one parent foreign born)	36.0%	31.0%
Third (student and parents US born)	14.0%	12.9%
Missing	1.2%	0.9%
Parents do not have a college degree?	55.2%	46.6%
Accounting area		
Taxation	51.2%	49.1%
Audit	23.8%	26.6%
Advisory	1.2%	2.6%
Not sure	15.1%	14.7%
Not pursuing accounting career	8.7%	6.9%

Two items assessed competence and motivation to provide free tax preparation to low-income taxpayers (Balian, Efrat, Plunkett, Jager, & Nolasco, 2018): (a) “How competent do you feel in your ability to provide free tax preparation to low-income taxpayers?” with endpoints of 1 = *not competent* and 10 = *extremely competent*, and (b) “How motivated are you to provide free tax preparation services in the future to low-income taxpayers?” with endpoints of 1 = *not motivated* and 10 = *extremely motivated*.

Posttest Only.

Nine items assessed participants' experiences and attitudes regarding involvement in the service-learning course (i.e., VITA clinic; Balian et al., 2018). Sample items were: “I feel the work I did benefited the community” and “During this experience, I became more comfortable working with people different from myself.” Response choices ranged from 1 = *strongly disagree* to 4 = *strongly agree*.

Participants were asked whether being in the VITA clinic met their expectations, provided quality case experiences, and whether students were collegial with each other (Balian et al., 2018). They were also asked if participating in the VITA clinic helped them develop nine tax accounting skills (e.g., tax research, interviewing, negotiation; Balian et al., 2018). Response choices were 1 = *poor*, 2 = *needs improvement*, 3 = *satisfactory*, 4 = *very good*, and 5 = *excellent*.

Participants were asked three “yes/no” questions: (a) “Would you recommend to other students they enroll in the VITA clinic?” (b) “Have you recommended to other students they enroll in the VITA clinic?” and (c) “Now that you have experienced the VITA clinic, would you still have signed up for the VITA clinic if you knew then what you know now? Please explain?” Participants were also asked three open-ended questions: (a) “What did you like about providing free tax preparation services as part of the VITA clinic?” (b) “What did you not like about providing free tax preparation services as part of the VITA clinic?” and (c) “Did providing free tax preparation services impact you? If so, how?”

Coding Qualitative Data

The following procedures were used to code responses from open-ended questions. First, a psychology professor (i.e., evaluator) and master’s student read through all responses on each question. Separately, they engaged in open/thematic coding to identify themes. Then, the coders compared and collapsed their themes into a final list of themes. Next, a trained RA used focused coding (i.e., the RA read through each response from each participant and marked which themes were mentioned). If a new theme was identified, then previous responses were recoded. Only one new theme was added during the focused coding. This new theme was agreed upon by the professor. Another trained RA verified the focused coding. Any discrepancies that were found were resolved by the professor.

RESULTS

Service Utilization

During the 2018 tax season, 450 student volunteers were recruited into the VITA clinic. Students were available to serve taxpayers six days per week for 11 weeks, and they invested 20,292 hours of service during the tax season. They served 7,549 low-income taxpayers and helped taxpayers claim over \$8.4 million in tax refunds and \$3.5 million in tax credits.

Comparison of Data Collection Methods

Because the two groups (i.e., traditional pretest/posttest, retrospective pretest/posttest) were different in gender composition and data collection method, independent samples *t*-tests examined whether the groups significantly differed

at pretest on the variables. Pretest scores were significantly higher ($p < 0.002$) for the traditional pretest/posttest group than the retrospective pretest/posttest group on all variables (i.e., career motives, values motives, enhancement motives, understanding motives, role of accounting education in addressing social issues, attitudes toward helping others, competence and motivation to provide tax preparation services to low-income taxpayers).

Differences in Volunteering Attitudes from Pretest to Posttest

Paired samples *t*-tests were used to compare pretest and posttest scores for the two treatment groups separately. Participants in both groups had significant increases from pretest to posttest in volunteering attitudes regarding career motives, values motives, enhancement motives, and understanding motives (see Table 2). Also, participants in both groups had significant increases in perceived competence to provide free tax help to low-income taxpayers. The retrospective pretest/posttest groups also had significant increases from pretest to posttest on the role of accounting education in addressing social issues, attitudes to helping others, and perceived motivation to provide free tax help to low-income taxpayers in the future.

Next, participants rated their agreement with nine statements about involvement in the VITA clinic (see Table 3). Most participants *agreed* or *strongly agreed* being involved in the clinic (a) benefited the community (96.2%), (b) helped them realize how they could become more involved in their community (94.1%), (c) made them more comfortable working with people different from themselves (94.1%), (d) enhanced their leadership skills (92.0%), (e) increased their awareness of community needs (92.0%), (f) enhanced their ability to communicate ideas in a real-world context (91.3%), (g) helped them define their personal strengths and weaknesses (90.3%), (h) helped them recognize their responsibility to serve the community (88.5%), and (i) helped them clarify their career/specialization (84.5%).

Ratings and Comments Regarding the VITA Clinic

Participants were asked to rate experiences and skills developed in the VITA clinic (see Table 4). Most participants gave *satisfactory*, *very good*, or *excellent* ratings regarding their experiences in the VITA clinic: (a) 97.9% collegiality of other students, (b) 95.7% quality of case experiences, and (c) 94.7% fulfillment of expectations. Also, most participants gave *satisfactory*, *very good*, or *excellent* ratings regarding skills developed during the VITA clinic: (a) 97.6% client responsibility, (b) 95.7% advocacy, (c) 95.5% fact gathering, (d) 94.8% interviewing, (e) 94.5% counseling, (f) 94.4% tax research, (g) 93.4% writing, (h) 93.3% case management, and (i) 91.6% negotiation.

Participants were asked whether they planned on recommending other students enroll in the VITA clinic; 98.3% responded "Yes." Participants were asked if they had already recommended other students enroll in the VITA clinic; 90.6% responded "Yes." Also, 97.9% said they would still sign up for the VITA clinic if given the choice now. When asked to explain, 64.7% stated it was a learning experience, 22.8% stated they increased their tax and accounting skills, 12.5%

Table 2. Paired Samples *t*-Tests Comparing Pretest to Posttest Results.

	Alphas Pretest/Posttest	Pretest <i>M</i>	Posttest <i>M</i>	<i>t</i> Value	<i>p</i> Value
Traditional pretest/posttest group					
Motivations to volunteer ^a					
Career – to increase career prospects	0.85/0.88	5.52	5.76	-3.03	0.003
Values – to express humanitarian and/or altruistic values	0.90/0.92	5.87	6.12	-2.82	0.005
Enhancement – to help develop personally	0.91/0.92	5.34	5.67	-3.56	0.000
Understanding – to gain knowledge, abilities, and skills	0.88/0.90	6.10	6.26	-2.38	0.018
The role of accounting education in addressing social issues ^b	0.95/0.96	4.19	4.22	-0.50	0.618
Attitudes toward helping others ^b	0.93/0.92	4.35	4.29	1.02	0.310
How <i>competent</i> do you feel in your ability to provide pro bono (free) tax preparation services in the future to low-income taxpayers? ^c	N/A	8.40	8.69	-2.25	0.026
How <i>motivated</i> are you to provide pro bono (free) tax preparation to low-income taxpayers? ^d	N/A	8.60	8.49	0.75	0.456
Retrospective pretest/posttest group					
Motivations to volunteer ^a					
Career – to increase career prospects	0.80/0.81	4.59	5.50	-9.05	0.000
Values – to express humanitarian and/or altruistic values	0.88/0.82	5.37	6.05	-7.90	0.000
Enhancement – to help develop personally	0.86/0.84	4.49	5.42	-8.76	0.000
Understanding – to gain knowledge, abilities, and skills	0.84/0.83	5.09	6.08	-9.69	0.000
The role of accounting education in addressing social issues ^b	0.88/0.89	3.79	4.25	-10.47	0.000
Attitudes toward helping others ^b	0.85/0.83	4.05	4.41	-7.44	0.000
How <i>competent</i> do you feel in your ability to provide pro bono (free) tax preparation services in the future to low-income taxpayers? ^c	N/A	4.44	8.50	-16.81	0.000
How <i>motivated</i> are you to provide pro bono (free) tax preparation to low-income taxpayers? ^d	N/A	5.68	8.48	-12.32	0.000

^aResponse choices ranged from 1 (*not at all important/accurate*) to 7 (*extremely important/accurate*).

^bResponse choices ranged from 1 (*strongly disagree*) to 5 (*strongly agree*).

^cResponse choices ranged from 1 (*not competent*) to 10 (*extremely competent*).

^dResponse choices ranged from 1 (*not motivated*) to 10 (*extremely motivated*).

Table 3. Students' Agreement With Statements About the VITA Clinic.

	Strongly Disagree	Disagree	Agree	Strongly Agree
1. I feel the work I did benefited the community.	3.2%	0.7%	33.7%	62.5%
2. The community participation aspect showed me how I can become more involved in my community.	3.5%	2.4%	48.1%	46.0%
3. During this experience, I became more comfortable working with people different from myself.	2.1%	3.8%	45.5%	48.6%
4. Participating in the community helped me enhance my leadership skills.	3.5%	4.5%	44.4%	47.6%
5. The service-learning component helped me become more aware of the needs in the community.	3.5%	4.5%	45.1%	46.9%
6. The work I performed in the community enhanced my ability to communicate my ideas in a real-world context.	2.8%	5.9%	45.1%	46.2%
7. Doing work in the community helped me define my personal strengths and weaknesses.	3.1%	6.6%	46.7%	43.6%
8. I have a responsibility to serve the community.	2.4%	9.1%	49.3%	39.2%
9. Performing work in the community helped me clarify my career/specialization choice.	4.2%	11.3%	44.2%	40.3%

Table 4. Students' Ratings of VITA.

	Poor	Needs Improvement	Satisfactory	Very Good	Excellent
Overall clinical tax education experiences provided in VITA clinic					
Collegiality of other students	0.4%	1.8%	18.9%	35.1%	43.9%
Quality of case experiences	0.4%	3.9%	18.9%	36.8%	40.0%
Fulfillment of expectations	0.7%	4.6%	14.4%	38.9%	41.4%
Opportunity to develop tax accounting skills in VITA clinic					
Client responsibility	0.3%	2.1%	18.5%	37.3%	41.8%
Advocacy	1.4%	2.8%	24.2%	38.2%	33.3%
Fact gathering	0.7%	3.8%	17.1%	39.0%	39.4%
Interviewing	0.0%	5.2%	17.1%	39.0%	38.7%
Counseling	0.7%	4.9%	25.2%	35.7%	33.6%
Tax research	1.0%	4.5%	21.0%	36.0%	37.4%
Writing	2.1%	4.5%	29.4%	36.7%	27.3%
Case management	1.1%	5.6%	22.1%	39.3%	31.9%
Negotiation	1.1%	7.4%	30.9%	34.0%	26.7%

mentioned enhancing their communication and people skills, and 18.4% appreciated it was a real-world, hands-on experience. Most participants (60.2%) felt it was an enjoyable/positive experience, and 26.5% liked helping others and/or giving back to the community. Also, 11.0% said the VITA clinic helped them solidify their career and/or enhanced their resume. Participating in the VITA clinic increased students' confidence (5.9%), networking opportunities (5.9%), and leadership experience (3.7%), but 3.7% highlighted the VITA clinic needed better organization or training. Three sample quotes follow:

- VITA is challenging. I learned that to grow I had to try new things. Preparing individual tax returns taught me that no two tax returns are identical. I learned to work with people from different backgrounds. (Male, junior, early 20s, Latino, second generation)

- I think it's a definite win-win. You get a chance to use the skills you've learned in a real-world setting, come into contact with many different scenarios ... while helping the community with free tax preparation. Amazing experience. (Female, junior, early 20s, Pacific Islander, first generation)
- These VITA clinics serve so many taxpayers and put in so much work for citizens who truly need it. It's a win-win; upper-division accounting students gain much needed hands-on experience while the community receives free tax services. (Male, senior, early 20s, European American, third generation)

Next, we asked, "What did you like about providing free tax preparation services as part of the VITA Clinic?" The percentage of participants who mentioned each theme follows: (a) 84.0% liked helping the community and/or low-income taxpayers, (b) 21.6% liked the tax services were free, (c) 21.6% mentioned grateful/appreciative clients, (d) 17.0% felt they increased their ability to work with diverse people, (e) 14.4% reported they enhanced their accounting and tax skills, (f) 10.8% felt the experience was humbling and/or made them feel good, (g) 7.7% liked the hands-on/real-world experience, (h) 6.2% appreciated working as a team and/or having supervision, and (i) 3.1% mentioned helping their career or resume. Some quotes from the student volunteers follow:

- I felt troubled seeing so many individuals with low-paying wages, and often questioned how they make ends meet. It felt rewarding helping them prepare their income taxes without a fee, and I was excited every time I saw my clients receive a refund. I never expected that my professional tax knowledge would make any difference in the community, but I was wrong. Providing free tax preparation to low-income individuals, who were often confused and helpless with their taxes, was a genuine opportunity to make a difference in the community with my limited tax knowledge. (Male, senior, early 30s, Armenian, first generation)
- It was the appreciation I got from clients and also the real-life experience of the accounting profession. I liked that I was able to make a difference in the clients' lives by helping them with this free service. (Female, senior, early 20s, Asian, first generation)
- I liked how everyone (supervisors, tax preparers) treats each other as family, and we all help each other out. The closeness we all felt allowed me to feel comfortable in asking for assistance. This program gave me an eye-opening experience of what my tax career would sort of feel like, and I learned a lot more than sitting in a classroom. Now, I feel more comfortable with tax. (Female, senior, early 20s, Asian, second generation)

Next, we asked, "What did you not like about providing free tax preparation services as part of the VITA Clinic?" Many (36.7%) said they liked everything or had no complaints. Most complaints focused on issues with clients: 11.7% mentioned rude and/or unappreciative clients, 5.0% mentioned clients had unrealistic expectations regarding how much they should pay or get back, 3.7% mentioned clients who were unprepared or disorganized, and 3.0% mentioned clients who would lie or try to cheat the government. Next, 14.9% of the participants mentioned issues related to lack of organization at a VITA site or lack of support from supervisors. Also, 9.0% mentioned scheduling issues and long wait times for clients. Eight percent mentioned course-related issues (e.g., exams, online modules), and 6.4% mentioned how much time they had to spend volunteering at a VITA site (i.e., service-leaning component). The following themes were also identified: needing better training (4.3%), not being paid (3.7%), and technical difficulties (3.2%). Some quotes from the students follow:

- A few of my clients got upset they had to pay taxes. I would explain to them why they had to pay those taxes, and they would still complain and said some bad stuff about the program. My supervisors helped me handle these clients. Other than that, I loved this program very much. (Female, senior, early 20s, Asian, second generation)
- Out of my 35 returns maybe 1-2 had really annoying Schedule C's with people who were obviously lying about their expenses. When I told them they are responsible they changed all their numbers. (Male, senior, early 20s, Armenian, first generation)
- One thing I did not like is how hard it was to get appointments to go to the VITA Clinic. Another thing I did not like was the ratio of tax prepares to supervisors. During busy times there were often 4-5 tax preparers waiting for the 2 supervisors to review their work. (Male, junior, early 20s, Persian, first generation)
- Not getting paid for hours put in, but I think I got a good return on my 'hours' investment because I learned something new. (Male, senior, mid 20s, Latino, third generation)

Finally, we asked, "Did providing free tax preparation services impact you? If so, how?" Most (89.5%) felt the experience impacted them positively. For example, 34.3% felt they were able to help others and/or give back to their community, and 20.3% indicated they became much more aware of the needs of people in their community. Also, 14.0% felt the experience made them a better person, with 8.7% feeling appreciated, and 6.4% specifically mentioning being involved in the VITA clinic made them want to volunteer in the future. Many participants (36.0%) felt they learned a lot and/or enhanced their skills, with 12.8% specifically mentioning accounting/tax skills and 8.7% mentioning communication/people skills. A few sample quotes follow:

- It did give me a window into the lives of low-income households and how there are many people who truly need and deserve assistance. (Male, senior, early 20s, European American, third generation)
- It made me realize that there are a lot of people that are less fortunate than me. The work we provided allows them to use their return for daily necessities which made me find more meaning in the work that I was doing. (Male, senior, mid 20s, Persian, second generation)
- Providing pro bono tax preparation really impacted my empathy for immigrants, and made me consider helping to create/lobby for more tax law rights for immigrants. (Female, senior, late 20s, Latina, third generation)
- Yes. I loved it. I realized how much certain tax preparation places overcharge low income families, or charge an extra fee to file electronically, or the higher their return the higher percentage they charge ... it's crazy!!!! I have decided that, even when I am an accountant, I will volunteer for VITA. I LOVED IT! (Female, senior, mid 20s, Latina, second generation)
- Personally, I found it rewarding that with my limited tax knowledge, I was able to make a difference in the finances of low-income individuals. I have friends who are involved in social outreach programs, but VITA is genuinely a unique experience to get a hands-on experience in both tax preparation, and community outreach. I believe that each volunteer makes a big difference in this program. (Male, junior, early 20s, Armenian, first generation)
- Yes, it impacted me because it encouraged me to be more involved in my community and it provided knowledge of basic taxation laws that can benefit me in the future. (Female, senior, mid 20s, Latina, first generation)

DISCUSSION

We examined attitudes and motives regarding volunteering and civic engagement by participants in a university-based VITA clinic. In general, participants

reported significant increases in volunteering attitudes, the role of accounting in addressing social issues, attitudes toward helping others, and motivation and competence to offer free representation of low-income taxpayers in the future. Also, the vast majority reported positive experiences in the VITA clinic and further developed skills important to the accounting profession. The open-ended comments reiterated the quantitative data.

Our results build on previous studies documenting benefits to students engaged as VITA volunteers (Carr, 1998; Christensen & Woodland, 2018). Similar to previous studies (Aldridge et al., 2015; Christensen & Woodland, 2016; Strupeck & Whitten, 2004), we found the VITA experience enhanced opportunities to apply classroom learning to real-life situations, as well as increased problem-solving skills, communication skills, and knowledge of taxation. Of note is that students who participated in VITA became more conscientious about the situations of low-income taxpayers. According to Ibrahim et al. (2006), university curriculums can help facilitate accounting students' orientation toward ethical and social/philanthropic corporate responsibility.

We add to prior literature by indicating VITA volunteer experience increased students' attitudes regarding volunteering, the role of accounting in addressing social issues, attitudes toward helping others, and competence to offer free tax preparation to low-income taxpayers in the future. Balian et al. (2018) examined students who provided free tax *controversy* services and found no increase in motivation to offer free services to low-income taxpayers in the future. It is plausible the increase in motivation to provide free tax *preparation* services in this study was because volunteers' efforts were visible the same day (i.e., submitted and filed tax returns), whereas resolution of tax controversy cases can take several months to over a year to complete. Thus, students enrolled in the VITA clinic (service-learning course) saw the impact of their volunteer work immediately once the tax returns (mostly tax refunds) were submitted electronically to the IRS. Students enrolled in the tax controversy service-learning course did not often see the "fruits of their labor" since controversy issues may not be resolved during the semester when students were enrolled in the course. Since VITA clinic students were able to see their actions made a positive difference to the taxpayers, they likely felt more committed and motivated to provide similar free services in the future. These findings were evident in the quantitative and qualitative data (e.g., wanting to help the community more, volunteering provided a sense of purpose, becoming more aware and empathetic toward less fortunate people). The challenge for tax accountants who want to provide free tax services for low-income people will be balancing the competing desires to make money and help others during tax season. Of course, many accountants are not primarily tax accountants, and corporations could encourage these accountants to provide free services to low-income taxpayers. Also, accountants could still voluntarily help low-income taxpayers in other ways (e.g., tax resolution services).

It is interesting that fewer significant differences were found in the traditional pretest/posttest, and the size of the t values and p values were generally smaller than the retrospective pretest/posttest differences. This finding is consistent with studies comparing retrospective/recall pretest to traditional

pretest/posttest designs (Marshall et al., 2007; Sprangers & Hoogstraten, 1989). Participants who take attitudinal pretests prior to a program often overestimate their attitudes due to lack of clear comparison level. In this study, pretest scores were higher on every measure in the traditional method versus the retrospective pretest (see Table 2). This is especially true for their perceived competence and motivation in providing free tax preparation. Thus, once students participated in the VITA clinic, their baseline attitudes changed. Students may have felt very confident in their ability to provide free tax preparation services before starting, but once they actually started helping with tax preparation, they realized it was more complex than they initially believed. Thus, they were likely overstating their capabilities beforehand. Program coordinators and evaluators should consider retrospective/recall pretest designs when investigating subjective experiences of changes associated with an intervention/treatment (Hill & Bentz, 2005).

A few limitations and research implications should be noted. First, no control group was used in this evaluation, and the study took place in VITA clinics associated with a service-learning course at one university. Future studies would benefit from the inclusion of a control group, examining changes in volunteer attitudes from nonuniversity students in VITA clinics, and/or examining volunteering attitudes in VITA clinics in different geographic locations. Other suggestions would be to examine (1) whether previous involvement with a VITA clinic and/or volunteering activities impact the results; (2) whether results differ for juniors, seniors, and graduate students; (3) whether the course grade for participating impacts the outcomes; and (4) what factors affect the propensity of CPAs to offer free tax preparation services as part of the VITA program (e.g., busy nature of practice during the tax season, discouragement from employer, need to recertify each year as a VITA volunteer). Also, future research might explore whether the increased clinical accounting skills and increased motivation to engage in free tax service in the future materialize into enhanced job prospects for students and/or an increased likelihood of free engagement following graduation.

Given the value of VITA as an experiential learning experience, accounting programs may want to start their own VITA programs and/or create other opportunities for service-learning. Butler et al. (2019) provide guidelines and other examples of experiential learning in accounting.

ACKNOWLEDGEMENT

This project was funded by the Office of Research and Grants at California State University, Northridge.

REFERENCES

- Aldridge, R., Callahan, R. A., Chen, Y., & Wade, S. R. (2015). Income tax preparation assistance service learning program: A multidimensional assessment. *Journal of Education for Business*, 90(6), 1–9. doi:10.1080/08832323.2015.1034065

- Astin, A., Sax, L., & Avalos, J. (1999). Long-term effects of volunteerism during the undergraduate year. *Review of Higher Education, 22*, 187–202.
- Balden, J., Stemkoski, M., Bender, M. A., & Allen, H. S. (2011). Volunteer Income Tax Assistance (VITA) program dramatically increases knowledge retention and student skills. *Journal of Business & Economics Research, 1*(9). doi:10.19030/jber.v1i9.3048
- Balian, J. M., Efrat, R., Plunkett, S. W., Jager, S. L., & Nolasco, H. M. (2018). An evaluation of a university-based, pro bono tax services program for low-income taxpayers. *Tax Development Journal, 8*, 1–19. Retrieved from https://www.csun.edu/sites/default/files/efratfinalF_3.pdf
- Blanthorne, C., & Westin, S. (2016). VITA: A comprehensive review of the literature and an analysis of the program in accounting education in the U.S. *Issues in Accounting Education, 31*(1), 51–69. doi:10.2308/iaec-51243
- Boneck, R., Barnes, J. N., & Stillman, T. F. (2014). VITA experiential, service-learning, learned competencies, and changed mindsets. *Journal of College Teaching & Learning, 11*(2), 71. doi:10.19030/tlc.v11i2.8545
- Bowman, N., Brandenberger, J., Lapsley, D., Hill, P., & Quaranto, J. (2010). Serving in college, flourishing in adulthood: Does community engagement during the college years predict adult well-being? *Applied Psychology: Health and Well-Being, 2*(1), 14–34. doi:10.1111/j.1758-0854.2009.01020.x
- Butler, M. G., Church, K. S., & Spencer, A. W. (2019). Do, reflect, think, apply: Experiential education in accounting. *Journal of Accounting Education, 48*, 12–21. doi:10.1016/j.jaccedu.2019.05.001
- Carr, J. (1998). Service-learning in accounting: A role for VITA programs. In D. V. Rama (Ed.), *Learning by doing: Concepts and models for service-learning in accounting* (pp. 101–116). Washington, DC: American Association for Higher Education.
- Center on Budget and Policy Priorities. (2019, June 21). *Policy basics: The earned income tax credit*. Washington, DC: Author. Retrieved from <https://www.cbpp.org/research/federal-tax/policy-basics-the-earned-income-tax-credit>
- Children's Defense Fund. (2007). *Keeping what they've earned: Tax credits for working families*. Washington, DC: Author. Retrieved from <https://www.childrensdefense.org/wp-content/uploads/2018/08/RAL-report-DC-2007.pdf>
- Christensen, A. L., Schmidt, D., & Wisner, P. S. (2010). Assessing service-learning outcomes for students participating in VITA programs. *Advances in Accounting Education: Teaching and Curriculum Innovations, 11*, 171–195. doi:10.1108/s1085-4622(2010)0000011011
- Christensen, A. L., & Woodland, A. (2016). Is participation in the Volunteer Income Tax Assistance (VITA) program associated with students' problem-solving skills and professional commitment? *Issues in Accounting Education, 31*, 71–90. doi:10.2308/iaec-51197
- Christensen, A. L., & Woodland, A. (2018). An investigation of the relationships among Volunteer Income Tax Assistance (VITA) participation and ethical judgment and decision making. *Journal of Business Ethics, 147*, 529–543. doi:10.1007/s10551-015-2957-x
- Clary, E. G., Snyder, M., Ridge, R. D., Copeland, J., Stukas, A. A., Haugen, J., & Meine, P. (1998). Understanding and assessing the motivations of volunteers: A functional approach. *Journal of Personality and Social Psychology, 74*, 1516–1530. doi:10.1037/0022-3514.74.6.1516
- Clovey, R., & Oladipo, O. (2008). The VITA program: A catalyst for improving accounting education. *The CPA Journal, 78*, 60–65.
- Fellowes, M. (2006, August 7). *Poor should get more of their money*. Washington, DC: Brookings Institution. Retrieved from <https://www.brookings.edu/opinions/poor-should-get-more-for-their-money/>. Accessed on February 19, 2019.
- Fischer, C. M., Anders, S. B., Brown, L. L., & Vilasi, M. P. (2011). The reach of service learning: A profile of VITA volunteers and clients. *Business Education Digest Foundation, 18*, 1–11.
- Halpern-Meekin, S., Edin, K., Tach, L., & Sykes, J. (2015). *It's not like I'm poor: How working families make ends meet in a post-welfare world*. Oakland, CA: University of California Press.
- Hill, L. G., & Betz, D. L. (2005). Revisiting the retrospective pretest. *American Journal of Evaluation, 26*(4), 501–517. doi:10.1177/1098214005281356
- Hossain, D., Kunkel, J. G., & Yavari, A. (2015). Enhancing accounting students' core competencies through service learning. *i-manager's Journal on Management, 10*(1), 9–14. doi:10.26634/jmg.10.1.3507

- Hoyt, S. (2011). *Ten years of the EITC movement: Making work pay then and now*. Washington, DC: The Brookings Institution. Retrieved from <https://www.brookings.edu/research/ten-years-of-the-eitc-movement-making-work-pay-then-and-now/>
- Ibrahim, N. A., Angelidis, J. P., & Howard, D. P. (2006). Corporate social responsibility: A comparative analysis of perceptions of practicing accountants and accounting students. *Journal of Business Ethics, 66*(2–3), 157–167. doi:10.1007/s10551-005-5572-4
- Internal Revenue Service. (2008). *IRS Earned Income Tax Credit (EITC) initiatives: Report on qualifying child residency certification, filing status, and automated underreporter tests*. Washington, DC: Author. Retrieved from https://www.irs.gov/pub/irs-utl/final_eitc_initiatives_report_final_121708.pdf
- Internal Revenue Service. (2018). *Helping you help others: VITA grant program overview and application instructions* (IRS Pub. 4671). Atlanta, GA: IRS Grant Program Office. Retrieved from <https://www.irs.gov/pub/irs-pdf/p4671.pdf>
- Internal Revenue Service Oversight Board. (2005, February 1). *American Institute of Certified Public Accountants Testimony to Internal Revenue Service Oversight Board public meeting*. Washington, DC: U.S. Department of the Treasury. Retrieved from https://www.treasury.gov/IRSOB/meetings/Documents/2005statement_aicpa.pdf
- Kolb, D. A. (1984). *Experiential learning: Experience as the source of learning and development*. Englewood Cliffs, NJ: Prentice Hall.
- Lim, Y., DeJohn, T. V., & Murray, D. (2012). Free tax assistance and the Earned Income Tax Credit: Vital resources for social works and low-income families. *Social Work, 57*(2), 175–184. doi:10.1093/sw/sws035
- Maag, E. (2005, February). *Paying the price: Low-income parents and the use of paid tax preparers*. Report No. B-64. Washington, DC: The Urban Institute. Retrieved from <http://webarchive.urban.org/publications/411145.html>
- Marshall, J. P., Higginbotham, B. J., Harris, V. W., & Lee, T. R. (2007). Assessing program outcomes: Rationale and benefits of posttest-then-retrospective-pretest designs. *Journal of Youth Development, 2*(1), 118–123. doi:10.5195/jyd.2007.366
- McPhail, K. (2005). Care in the community: Professional ethics and the paradox of pro bono. *Accounting Education, 14*(2), 213–227. doi:10.1080/06939280500073649
- National Society of Accountants. (2015, January 14). *Tax return preparation fee averages \$273 for typical individual tax returns*. Alexandria, VA: Author. Retrieved from <https://www.nsacct.org/blogs/nsa-admin/2015/01/29/tax-return-preparation-fee-averages-273-for-typical-individual-tax-returns>. Accessed on February 19, 2019.
- Palmer, L., Goetz, J., & Chatterjee, S. (2009). Expanding financial education and planning opportunities through Service-learning. *Financial Services Review, 18*(2), 157–176.
- Rodell, J. B., Schröder, H. B. M., & Keating, D. J. (2016). Employee volunteering: A review and framework for future research. *Journal of Management, 42*(1), 55–84. doi:10.1177/0149206315614374
- Sebastian, S., Levin, E., & Newville, D. (2016, June). *Strengthening VITA to boost financial security at tax time & beyond: A federal policy proposal*. Washington, DC: Prosperity Now. Retrieved from https://prosperitynow.org/sites/default/files/resources/FINAL_VITA_Policy_Brief_4_14.pdf
- Sleeper, B. J., Schneider, K., Weber, P. S., & Weber, J. E. (2006). Scale and study of student attitudes toward business education's role in addressing social issues. *Journal of Business Ethics, 68*, 381–391. doi:10.1007/s10551-006-9000-1.
- Sprangers, M., & Hoogstraten, J. (1989). Pretesting effects in retrospective pretest-posttest designs. *Journal of Applied Psychology, 74*(2), 265–272. doi:10.1037/0021-9010.74.2.265
- Strupeck, C., & Whitten, D. (2004). Accounting service-learning experiences and the IRS Volunteer Income Tax Assistance Program: A teaching note. *Accounting Education, 13*(1), 101–112. doi:10.1080/0963928042000182475
- Taxpayer Advocate Service. (2017). *VITA/TCE PROGRAMS: IRS Restrictions on Volunteer Income Tax Assistance (VITA) and Taxpayer Counseling for the Elderly (TCE) programs increase taxpayer burden and adversely impact access to free tax preparation for low income, disabled, rural, and elderly taxpayers*. Retrieved from https://taxpayeradvocate.irs.gov/Media/Default/Documents/2017-ARC/ARC17_Volume1_MSP_11_VITA-TCE.pdf

- US Government Accountability Office. (2014, April 8). *Paid tax return preparers: In a limited study, preparers made significant errors*. GAO Publication No. GAO-14-467T. Washington, DC: Author. Retrieved from <http://www.gao.gov/assets/670/662356.pdf>
- Volunteer Income Tax Assistance Act. (2016, March 22). H.R.4835 114th CONGRESS 2d Session. Retrieved from <https://www.congress.gov/114/bills/hr4835/BILLS-114hr4835ih.pdf>
- Webb, D. J., Green, C. L., & Brashear, T. G. (2000). Development and validation of scales to measure attitudes influencing monetary donations to charitable organizations. *Journal of the Academy of Marketing*, 28, 299–309. doi:10.1177/0092070300282010
- Weiss, C. H. (2008, June 30). The importance of CPAs supporting VITA: One CPA's experience. *The Tax Adviser*. Retrieved from <https://www.thetaxadviser.com/issues/2008/jul/theimportanceofcpasupportingvitaonecpa-sexperience.html>
- Wilson, J. (2012). Volunteerism research. *Nonprofit and Voluntary Sector Quarterly*, 41(2), 176–212. doi:10.1177/0899764011434558
- Wilson, J., & Musick, M. (2003). Doing well by doing good: Volunteering and occupational achievement among American women. *The Sociological Quarterly*, 44(3), 433–450. doi:10.1111/j.1533-8525.2003.tb00540.x