

Effectively Utilizing Community/Educational Partnerships to Enhance the Collaborative and Experiential Learning Aspects of a VITA Program

**Tracie Edmond, University of the Incarnate Word
Theresa Tiggeman, University of the Incarnate Word**

ABSTRACT

This paper discusses the benefits of community/educational partnerships in meeting the tax preparation needs of low income taxpayers while simultaneously meeting the learning objectives of the American Institute of Certified Public Accountants' (AICPA) core competencies and the Accounting Education Change Commission's (AECC) official pronouncements. The paper further relates how partnerships with the larger professional community affect the effectiveness of the collaborative and experiential learning outcomes for students involved in the Volunteers in Income Tax (VITA) program.

INTRODUCTION

For more than thirty years, the Volunteers in Income Tax (VITA) Program has served the low income and elderly. There is no charge for this service which is sponsored by the Internal Revenue Service and many other community organizations such as United Way. The IRS has developed community partnerships known as SPEC (Stakeholder, Partnerships, Education and Communication). According to the Taxpayer Education and Assistance (2007), SPEC is the outreach and education function of Internal Revenue Service. SPEC's mission statement is "to assist taxpayers in satisfying their tax responsibilities by building and maintaining partnerships with key stakeholders who also seek to create and share value by informing, educating, and communicating with our shared customers." SPEC is one of the partnerships employed by the authors in their VITA Program.

The authors of this paper are educators who are experienced in the techniques of collaborative learning and have been involved with the VITA Program for many years by using accounting students who prepare tax returns for real clients from the community. The Volunteers in Income Tax Program poses challenges that cannot be planned in advance by the professor. As each client comes in the door, new and different tax situations are encountered. Here the students in collaboration with professional community volunteers face tax situations which call for tax law knowledge, tax research, and tact and sensitivity when dealing with clients in a stressful climate. In other words, the professors are "teaching" the academic knowledge along with the social tools needed for accountants to be successful in the professional world of accounting.

THE ACCOUNTING PROFESSION: AICPA AND AECC

As an accounting department, the professors strive to incorporate the elements of the American Institute of Certified Public Accountants (AICPA) personal competencies. The AICPA's personal competencies relate to the attitudes and behaviors of individuals preparing to enter the accounting profession. The personal competencies enhance the way professional relationships are handled and facilitate individual learning and personal improvement. The AICPA has seven elements in its personal competencies that should be obtained by anyone entering the accounting profession. These personal competencies include professional demeanor, problem solving and decision making, interaction, leadership, communication, project management, and leveraging technology. Therefore, in addition to accounting knowledge and skills, the profession has called for personal abilities for the accounting professional. When the VITA Program is a collaborative learning experience with modeling by community professionals, each of these competencies becomes a learning outcome for the accounting student.

In 1989 the Accounting Education Change Commission (AECC) was formed with the objective "to foster changes in the academic preparation of accountants consistent with the goal of improving their capabilities for successful professional careers in practice." The AECC challenged the academic community to improve "the academic preparation of accountants, so that entrants to the accounting profession possess the skills, knowledge, and attitudes required for success in accounting career paths." Again the profession desires an accountant to have more skills than academic preparation.

Clovey and Oladipo (2008) believe that the "gap between the skills set and technical knowledge that college accounting students entering the workforce possess and what employers think is adequate for an entry-level associate continues to widen." These authors assert that the VITA Program can play an important role in the professional preparation by having clearly defined objectives. The authors of this paper believe that participating in a VITA Program with an intentionally designed collaborative learning focus while utilizing community professionals as role models fosters not only the accounting knowledge but also the attitudes needed for success in the business world.

COLLABORATIVE LEARNING

Collaborative and cooperative learning are terms that are often used interchangeably in the educational literature. According to the Johnson brothers of the Cooperative Learning Center at the University of Minnesota, cooperative learning is a relationship in a group of students that requires positive interdependence, individual accountability, interpersonal skills (communication, trust, leadership, decision making, and conflict resolution), face-to-face interaction, and processing. Johnson, Johnson and Smith (2006) relate that learning is a social enterprise in which students interact with others in which knowledge is discovered, constructed, transformed and extended by students. This definition fits the VITA Program collaborative

learning approach in that, together with a professional volunteer, the student embarks on a journey of discovering tax law and transforms the discovery by constructing an individual tax return.

Barkley, Cross and Major define collaborative learning as “learning activities expressly designed for and carried out through pairs or small interactive groups.” These authors identify three features of collaborative learning. The first feature is the intentional design or structure of an activity such as giving the student the task to prepare a tax return with a goal of 100% accuracy. Second, the group must engage actively in working together toward stated objectives. Here the professional volunteer partners with the student with the objective to interview successfully a client. The third objective is that meaningful learning takes place. Here the responsibility for learning is shifted to the student and mastery of the tax material is deepened.

COLLABORATIVE LEARNING IN THE INITIAL TAX CLASS

As instructors in the initial income tax course, the authors begin using collaborative learning projects to prepare the students for the volunteer tax program. Here are some examples of the techniques used in the tax class.

One Best Return

In the initial tax class, Federal Income Tax for Individuals, each student prepares a tax return as homework, then the students meet in class, form collaborative learning groups, discuss the differences in the tax return, and the group must come up with one best return. The assessment of this activity comprises both the individual return and the group return.

Preparer/Client

This group project is typically done at the end of the initial tax course when students are proficient in tax theory and forms. The purpose of the class assignment is to move the students beyond the text cases to a more real world experience. One student is the tax preparer, the other is the client. Using mock-ups of client tax forms such as W-2 forms and bank interest forms, students work in pairs using the tax forms and an instructor provided script to enact a tax interview with one student playing the role of preparer and the other acting as client. After an introduction, the interview begins. The client answers the questions of the tax preparer based on the given script. The tax preparer student must elicit enough information to select the proper tax form and prepare the return, assemble the tax return correctly, sign the form as the tax preparer and explain the calculations to the “client” in words that a real client would understand. Finally the preparer shows the client where to sign the tax form.

Then the students switch roles and begin again with a different script and tax forms that require a more complex tax return. The assignment is graded as a daily quiz. The grade, therefore, is predicated on the student’s individual performance and attendance.

COLLABORATION IN THE VITA PROGRAM

Using the VITA Program in a university setting offers a unique opportunity for both collaborative and service learning for accounting students. According to Long and Kocakulah (2007), “the role played by VITA in the modern accounting curriculum remains a relevant issue.” These authors also stress that a VITA service learning experience creates an environment that builds accounting knowledge and skills. While many VITA Program papers focus on service-learning, this paper addresses the use of student collaborative learning with community partnerships in conjunction with tax preparation.

Role Playing

The students involved in the VITA Program face a large and relatively unfamiliar body of tax law; however, their main challenge is lack of confidence. Typically, they start the program very uncomfortable with the client interview, an essential part of tax preparation. Many are quite shy and inexperienced in professional roles. In the beginning, strategies such as coaching each student individually and then move into mock situations where students play the roles of preparer and client such as cited above help reduce the stress level.

Community Partnerships

When students begin to interview actual clients, they are paired with community volunteers. These volunteers include agents from the Internal Revenue Service, tax attorneys, local Certified Public Accountants, Enrolled Agents, former students and alumni. Together the professional volunteers and the students prepare the income tax returns. Initially, the volunteers guide the students through the interview process with the clients, and the students prepare the income tax returns under their tutelage. By the middle of the tax season, even the most timid students can conduct the interview and prepare the income tax return.

Often the students are much more conversant with computers and software than the professional volunteers. The students instruct the professional volunteers on the tax software and often act as technological problem-solvers. This collaboration benefits the student in learning interview techniques and tax law while the professional volunteers gain experience in computerized tax preparation.

CONCLUSION

Using the Volunteers in Income Tax Program as a service learning vehicle is an excellent learning experience for accounting students. However, pairing the students with professional community volunteers, takes the VITA Program into the arena of collaborative learning. While the focus initially seems to be on tax law and preparation of income tax returns, in reality it encompasses much more than that. With monitoring from the professional community volunteers, the students learn to elicit information from clients in a proper and tactful and

nonjudgmental manner. Moreover, these community/educational partnerships accrue benefits to the professional volunteer as well as the student.

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