

# Reflections on Service-learning in Tax During a Pandemic Period

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## Introduction

Service-learning experiences are being developed and integrated in courses to provide students with a practical experience that is different from the experiences that they have in traditional lecture-based courses. It is important to understand what does and does not constitute service-learning. Service-learning has been integrated into higher-education academic programs. More specifically, service-learning opportunities have been incorporated into tax and accounting academic programs within schools of business. There is a natural fit for service-learning to be experienced by students in tax-focused courses through connecting with Volunteer Income Tax Assistance (VITA) programs.

Wingate University's Porter B Byrum School of Business developed an entire course focused on the Volunteer Income Tax Assistance (VITA) program service-learning experience (Wingate University, 2020). In this course students work directly with the Union County North Carolina Volunteer Income Tax Assistance (VITA) program and also work on additional elements that ensure a true service-learning experience is obtained. This study worked with students who progressed through the 2021 Spring semester course offering and who agreed to participate. The reflections that were captured by the students all throughout their time working with the Union County VITA program were analyzed. The study analysis was used to draw interpretations. Finally, some conclusions were drawn and limitations and opportunities for future research were provided.

## Service-learning

Before looking specifically at service-learning in tax/accounting practice settings, it is important to be familiar with what constitutes true service-learning. Keyes and Jang (2021) identified service-learning as an important element to include in undergraduate education programs because they expose students to the sectors in which they will be serving upon completion of their program. Thomas and Ambrosini

## Abstract

Completing service-learning in a tax-related environment is often an experience that provides opportunities for individuals to gain practical work experience and work through anxiety and stress in any time-period. Add the unknowns of going through the COVID pandemic and the impacts it has on the experience, and this can take the stress and anxiety experiences to even higher levels. However, the service-learning aspect is still one that provides students with the practical work experience that will prepare them for entering the professional workforce, yet still having the ability to reach out to academic leadership for assistance. The purpose of this qualitative research study was to collect and analyze data related to the service-learning experience of participants during a pandemic period. Nine individuals agreed to participate in the study and in the data collection during their service-learning experience. These individuals made weekly journal recordings and periodic reflections on their experience. In addition, interviews were conducted (through both weekly group check-in meetings and individual follow-up meetings with the instructor) in order to gain additional insights from the students' experiences. The collected data was analyzed for both similarities and differences in student experiences. Results of the analysis were interpreted and summarized for documentation purposes. Finally, recommendations for future research and future tax-related service-learning experiences were provided.

(2021) noted that service-learning could take place between students and either for-profit or non-profit community organizations, with the key being keeping the student at the forefront of a student-faculty-institution-community organization relationship matrix.

Rama, Ravenscroft, Wolcott, and Zlotkowski (2000) pointed out that service-learning can represent a wide-range of activities from day-long projects to fully integrated educational courses. What sets service-learning apart from other approaches is the inclusion of an intellectual focus and outcomes. Wakefield and Sissom (2013) noted the connection between service-learning and community engagement.

Community engagement is centered around being based in and interacting with a community. While service-learning and community engagement are connected, service-learning goes beyond community engagement by adding academic elements such as stated objectives for projects and opportunities for reflections to make a more fully-developed experience for participants. Block and Bartkus (2019) noted the important role of service-learning in higher education settings of providing students with a realistic perception of the issues they will be working with when they enter a practical setting. Service-learning is associated with community service in that the learning experience helps meet a community need by providing a service. Yet, service-learning goes beyond community service by adding a structured learning experience as well.

Butin (2015) pointed out how service-learning promotes meaningful scholarship while engaging with active community members. Celio, Durlak, and Dymnicki (2011) found that participating in a service-learning project led to positive gains in five areas: self-awareness/self-respect, an increased desire to learn, improved academic performance, increased connection with community, and heightened social skills. Papamarcos (2002) noted that, in order to be effective, service-learning opportunities need to be as narrowly defined as possible and be undertaken only by qualified: students, community members, and faculty. Tschopp (2004) explored the emerging trend at the time to include more service-learning projects and experiences within the higher education setting. Multiple competency areas would benefit from utilizing service-learning in higher education, in particular within a school of business. Functional competencies such as mastering technical skills, personal competencies such as problem-solving interaction and project management, as well as broad-based perspective competencies such as written reflections and client work make up these multiple competency areas.

Hurt (2007) applied a “layered approach” to how accounting should be presented in education. Layer four, of six total, focused in on service-learning. The importance of: developing clear criteria, ensuring both service and learning elements, utilizing appropriate assessment measures, and providing opportunities for reflection were the main suggestions provided for establishing an effective service-learning experience for students. Conner and Erickson (2017) utilized Contact Theory (used to determine how different face-to-face interaction conditions would encourage technical, social, and personal growth of participants) in determining service-learning experiences were more effective when they had more elements of Contact Theory present as compared to experiences with less elements of Contact Theory present.

## **Service-learning in Accounting/Tax Settings**

Now that service-learning has been discussed in general, the focus needs to be tightened to service-learning in accounting and/or tax settings. The focus will begin with general accounting courses and end with Volunteer Income Tax Assistance (VITA) specific courses. McCoskey and Warren (2003) reviewed the service-learning approach when being applied to teaching accounting, noting the role it played in the active engagement of students in the learning process as recommended by the Accounting Education Change Commission (AECC). The authors noted how service-learning experience took role-playing to a higher level of achievement since it was being applied to real-world settings. Students were encouraged to keep journals/reflections to assist in the measurement of the experience. The authors then reported some benefits of service-learning. Students gained experience applying technical knowledge gained in the classroom to practical settings and also practice the core values of being an accountant as prescribed by the American Institute of Certified Public Accountants (AICPA). Faculty in the institutions benefit from gaining experience in being facilitators and in being connected with the practical environments for which they teach academic technical knowledge. The University as a whole benefits from having University members serving in socially-responsible roles. The Community organization, as well as the community, benefits from working with fresh perspectives and approaches to service offerings and needs. Finally, the accounting profession as a whole benefits from having entry-level individuals already having obtained practical experience in a real-world setting before joining their organization.

Still and Clayton (2004) reviewed a couple of studies focusing on the impact of a service-learning component being utilized in Accounting courses at their institution. An Auditing course utilized service-learning in the form of a project. Students worked through a process of providing auditing-related services to outside organizations related to their accounting systems. Students interacted directly with the organizations and also in developing and carrying out the service plan. Outputs of this project included the creation of a manual given to the organization focusing on recommended procedures, as well as a presentation created and delivered to fellow students in the course. Still and Clayton (2004) also reviewed a service-learning element included in a Governmental/Nonprofit Accounting course. Students in the course were connected with a nonprofit organization with which they will work with on a service-learning project. Students were required to work directly with the nonprofit organization members while reviewing their accounting procedures and practices for recommended changes or updates. Outputs of this project included written procedures shared with the nonprofit organization for review and implementation, as well as a presentation created and delivered to fellow students in the course.

Gujarathi and McQuade (2002) conducted a case study of a service-learning element included in an Intermediate Accounting course at their institution. Students had an option to participate in a service-learning project where they performed 10-12 hours of service to a community organization over the course of the semester. The project was not dictated, but tailored to the needs of the community organization. Outputs from the project included any written reports/information provided to the community organization, as well as documented reflections of the learning experience made by the

students. Feedback was collected from both the student and the community organization at the end of the service-learning project.

Zamora (2011) proposed the use of service-learning in a Management Accounting course. The service-learning element that was proposed involved working with a profit-motivated community business organization. The argument for this approach was that students would be able to translate over the for-profit examples used in academic settings more freely to the projects that they will work on when they are for profit-motivated business organizations. With this said, the process of implementing the service-learning element in the course followed closely with any other service-learning element application in a course. The importance of: scheduling, documenting, interacting, producing, and reflecting were all covered in the process application discussion.

Bootsma, Jeffrey, and Perkins (2021) conducted a study focused on measuring the extent of learning that a student actually achieves while participating in a Volunteer Income Tax Assistance program and found that students obtained both technical tax knowledge and soft-skill knowledge through interacting with and working with community members. Price and Smith (2008) explored the potential that the IRS Volunteer Income Tax Assistance (VITA) program could present to students of an accounting program as a service-learning opportunity. Three different VITA programs were participated in and there was diversity in approaches and processes found in each program. This diversity was found to provide the opportunity to review three different service-learning program options that currently existed. The first program option that was reviewed had law school participants in mind. The second program option that was reviewed had ministry organization member participants in mind. The third program reviewed had participants that were connected with an already-established social organization (AARP) in mind. The conclusion reached was, while the three reviewed program options each had their place, there was also created an opportunity for VITA-based service-learning options based in accounting program educational settings within a university.

Strupeck and Whitten (2003) discussed the use of service-learning in accounting specific programs, specifically the use of service-learning in the form of work with the IRS volunteer income tax assistance program (VITA). Two universities had their VITA service-learning programs reviewed in study. The first university had a history of starting and stopping the service-learning program. The key factors that were found to impact the service-learning program's effectiveness included: faculty involvement and support, university administration support, technology and technical support, and community/government agency support. The second university had a history of continuous offering of the service-learning program, which is offered as an official accounting course. The factors that were found to help lead to the program's success included the same: faculty involvement and support, university administration support, technology and technical support, and community/government agency support. The second university illustrates how effective the service-learning program can work when these factors are in place.

Blanthorne and Westin (2016) conducted a comprehensive review of literature related to the Volunteer Income Tax Assistance (VITA) program and how it could be incorporated into an accounting educational program to bring the research in this area

up-to-date. The key takeaways from this review matched those of other journal articles. The benefactors of a VITA service-learning experience included: students, faculty, educational institutions, community organizations, and community members. The alternative structures of the VITA service-learning program were covered in the review and pointed out their important contribution of allowing for customization and flexibility in such a service-learning program to meet the specific environments in which they exist. Best practices were suggested for implementing a VITA-based service-learning program and these also matched those of other journal articles. Structure should be in place from the beginning. Planning and timeliness are important. Student, faculty, and university administration involvement and commitment are vital for success of the program. Elements of the AICPA's Model Tax Curriculum were reviewed as a part of this process and the role that a VITA-based service-learning program can play in helping fulfill this curriculum still exists today.

## **Study**

The current qualitative study focused on a service-learning course within Wingate University's Porter B Byrum School of Business. The course- ACCT 426 Volunteer Income Tax Assistance (VITA) Program- counts as a general Accounting course elective for academic credit purposes. The course is aimed at providing practical experience to students involved in: Accounting, Finance, Management, Marketing, and Math/Business majors. Students from other majors may request permission to enroll in the course, but there is a maximum limit of twenty students allowed to take the course each Spring semester as this matches the resources available to the students at the community partner organization. The community partner organization worked with is the Union County Volunteer Income Tax Assistance (VITA) program, which is located in Union County, North Carolina. The Union County VITA program utilizes volunteers from the community that include retired and current working professionals. Wingate University students make up a part of this volunteer team. Students did not receive any compensation from either Union County or Wingate University for participating in the service-learning experience. Students actively worked with both the course instructor and a contact with the Union County VITA program each and every week of the course. For this study, a total of nine students participated in the study.

During the service-learning course, students began by reviewing Internal Revenue Service (IRS) prepared material and successfully passing a certification test prior to being allowed to work with community members. Following the successful completion of this test, students then spent time working on location at the Union County VITA program. While at the Union County VITA location, students had the ability to work directly with the community organization contact and the other community volunteers. This aspect of the course allowed students to get immediate, helpful feedback and assistance that they could integrate into their work product. The work product that students produced was tax return preparation services. Students: prepared tax returns, reviewed tax returns prepared by peers, worked with/received feedback from the community organization members, and interacted directly with the community members for which they were providing the tax preparation services.

During the service-learning course, students also spent time working on academic-related assignments to help ensure they received a complete service-learning experience. These academic-related assignments included opportunities to reflect on the service-learning experience at various points in the course. Weekly journals were kept by students (keeping everything anonymous related to names of community members) to allow for timely insight capture. Weekly check-ins were held by the instructor to allow students to share their experiences from the week with fellow students/instructor and allow for deeper levels of reflection.

Reflections were captured all throughout the service-learning experience. Reflections were specifically captured at the beginning, mid-point, and final-point of the service-learning experience for comparison purposes. These reflections were captured through a combination of: weekly journals, weekly check-ins, and individual interviews conducted by the instructor. The combination of these approaches ensured comparable data was collected from each student. The data collected was compared with each other for similarities and differences in experiences. Follow-up questions were asked as needed to students to add insights or to get clarification of experience reflections. For this study, some of the follow-up questions pertained to how participants felt progressing through the service-learning course during a pandemic time period impacted their experiences. These responses were documented and stored for current and future comparison purposes. The three research questions for the study were:

- 1) What similarities existed among the experiences of the students involved in the ACCT 426 service-learning course?
- 2) What additional insights/unique experiences did students report having while being involved in the ACCT 426 service-learning course?
- 3) What impact did being in a pandemic have on the experiences of the students in the ACCT 426 service-learning course?

## **Study Findings**

For purposes of interpreting and comparing data, each student was randomly assigned a letter (A-I) and interpreted information for each student was stored under the assigned letter to help promote confidentiality. Any identifying information concerning a student or community member was removed from data as a part of this process. The data was then analyzed and findings created that addressed each of the three research questions. The findings are presented here in relation to each of those three research questions.

### **Research Question 1**

Research Question 1) What similarities existed among the experiences of the students involved in the ACCT 426 service-learning course? To analyze the similarities that existed among the experiences of students, a Word Cloud tool was utilized. A Word Cloud tool allows you to select a group of words and a “word cloud” is generated. The size of the font of a word in a word cloud represents how frequent that word was present in the text from which the word cloud was created. The larger the font size, the more often that word was present. For this study, three word clouds were created.

These three word clouds were for specific points-in-time references that included the: starting point, midway point, and finishing point of the service-learning experience. The text analyzed came from a combination of each of the nine student's weekly journals and written data based on interviews conducted with students as appropriate for each specific point-in-time reference. The weekly journals and written data from the interviews were first reviewed and edited down to list only the action words related to experience reflection. His adjustment was made to remove clutter from the generated word cloud.

Figure 1 represents the Starting Point Word Cloud that was created from the weekly journals and interviews conducted during the starting point (first week) of the course. At that point in time, the most commonly expressed words began with "certification test". These words were present this often due to the fact that students were required to successfully pass the IRS Certification Test before being allowed to work with community members and also to continue in the course. "Tax software" was mentioned often as students were using a tax software that was new to the vast majority of them. The remaining commonly-mentioned words dealt with emotions that the students were feeling at the start of the service-learning experience. These emotions included being motivated to do well in the experience and the course. These emotions also included being eager and excited for "real world experience". To go along with these emotions, was the emotion of feeling appreciative for the guidance and support that would be provided to the students during the experience and course. There were also the emotions of feeling nervous, confused, scared, and a little overwhelmed at times trying to get comfortable with how the experience and course were going to proceed. Finally, a couple of individuals even mentioned feeling enlightened to an entirely new approach to learning in a course.

Figure 1  
Starting Point Word Cloud



Figure 2 represents the Midway Point Word Cloud that was created from the: weekly journals, midpoint reflection assignments, and interviews conducted during the midway point of the course. At the midway point, community member interaction and phone calls were some of the most similarly reported terms from students. These were present because students were both assisting community members when they picked up their returns and making phone calls to community members to go over their tax return with them. Helping people and helping community were also very common words as students were allowed to recognize the impact their work was having on people and the community. Confidence was beginning to be gained by many students, while they still reported making mistakes. However, feelings of appreciation for the access to resources and teamwork from other VITA volunteers helped students learn from the mistakes. The returns that the students began working with were often simple in nature, but students reported moving toward more complex tax returns. Getting out of their comfort zone was allowing students to continue to experience the real-world impact of their service-learning.

Figure 2  
Midway Point Word Cloud



Figure 3 represents the Final Point Word Cloud that was created from the: weekly journals, final reflection assignments, and interviews conducted during the final point of the course. Students reported community member appreciation consistently as they had now had more interaction with community members. Students also reported continued appreciation for the teamwork and support that they received from the other VITA volunteers. Students continued to mention the real-world experience that they were gaining and the fulfillment they received from providing a community service. Students did report having to learn to accept that they were leaving unfinished work behind for others to finish due to waiting on information to be returned from the community members. Students reported that this experience could not have taken place in a regular academic course. With this said, students did report feelings of relief

that they had successfully progressed through the entire course and were now ready to take what they had learned with them into when they began their practical work experience.

Figure 3  
Final Point Word Cloud



There were a couple of interesting insights that could be taken from comparing the three word clouds with each other. One insight, which is the more expected of the two, is that reflections of nervousness and uneasiness in the first word cloud changed over to reflections of fulfillment and relief by the third word cloud. This is expected because entering into a new experience opportunity does bring about certain amounts of uneasy emotions. Once the experience had begun, students started understanding how things would proceed and that they were capable of being successful in the experience. This led to the students' feeling of relief at the conclusion of the experience, as well as fulfillment that the experience was meaningful. second insight, which matches the reflections made by students at each point in the experience, is the shift from the beginning where there was much focus on the practical and technical aspects of the experience process to the conclusion where there was much more focus on the services being provided and the interaction with the community members that were receiving the services. Both of these insights are important to note as they both work together to demonstrate the achievement of an impactful true service-learning experience.

### Research Question 2

Research Question 2) What additional insights/unique experiences did students report having while being involved in the ACCT 426 service-learning course? Analyzing the similarities of reflections was important because it allowed an understanding of aspects that were consistently experienced in the service-learning course. However, more depth was added to the analysis by analyzing meaningful reflections made that were experienced by even just one of the students. The analysis was based on

reviewing the weekly journals and written data based on interviews conducted with students and selecting the meaningful reflections that were present. The purpose of this analysis was to demonstrate that a reflection did not have to be experienced by a majority of the students in order to be meaningful.

One student reflected at the beginning about being nervous because their native language was not English. They were concerned as this might add another level of confusion in addition to becoming comfortable with the technical aspects of using the tax software. As the student continued progressing through the experience, they reported that the nervousness about the potential language barrier was not an issue. In fact, the student found that some of the community members that they interacted with had the same native language as they did. Thus, the student was able to see how the different native language could be of benefit in certain situations. The student also reported that, overall, community members were just grateful that there were individuals willing to help them by providing an important service they needed.

A second student reflected on being intimidated by the idea of “the front desk” role when they started the experience. The front desk role was a role that was alternated among volunteers where the individual working the front desk had the first in-person interaction with the community members when they either came to drop off their tax returns or pick up and sign their completed tax returns. The student reported observing others work in that role and trying to get comfortable with it for when it came their turn to serve. After serving in that role, the student reflected that it turned out a lot of the intimidation was only in their mind. The student found out that they still had a lot of support options and individuals to assist them as needed. The student reflected that this role was actually one of the more impactful experiences that they had in the experience. The student was directly interacting with the community members and this helped connect the link between completing a service of tax return preparation and providing a service of tax return preparation to community members.

A third student reflected upon an experience they had with a particular community member that they felt a connection with because they were around the same age as each other and could feel for the situation the taxpayer was in: single parent, working several jobs, and trying to finish school. Everything seemed fine until the return was rejected for having a social security number used on the return rejected (after the community member left). The student reflected on how they and the on-site coordinator both were optimistic that the situation could be corrected quickly and easily. However, the on-site coordinator determined that the social security number that was provided by the community member was associated with an entirely different individual. Although many attempts to contact the community member were made, the community member refused to return any contact over an extended period of time. The student reflected on having conversations with both the on-site coordinator and the course instructor that sometimes situations like this arose and there was only so much that could be done on their side of the service. The student summarized the reflection on the fact that, although most community members were very excited and appreciative of the services that were being provided to them, this experience served as an important learning experience that one should not always expect the community member to be appreciative and that this lack of appreciation was not driven by the student or the community organization.

A fourth student reflected on how their view of what was the most important aspect of the service-learning changed from the beginning of the experience to the end of the experience. The student reflected entering into the experience with a focus on the most important aspect of the experience being the technical tax preparation skills that they would practice. The student did reflect that this was an important aspect of the experience and was vital because one needed to be technically competent in order to be useful. However, the student reflected on what they had overlooked at the beginning of the experience. The student reflected that, by the end of the experience, they were able to realize the most important aspect of the experience for them was the ability to see the impact on the individuals for which they were preparing the tax returns. The student reflected the experience helped them move from a focus of completing paper forms to providing an important service to community members.

### **Research Question 3**

Research Question 3) What impact did being in a pandemic have on the experiences of the students in the ACCT 426 service-learning course? In an ideal situation, this third research question would not be necessary. However, it would be naïve to believe that the fact that Spring Semester 2021 took place during a pandemic time with many restrictions in place did not have an impact on the students' service-learning experience. To provide reflections related to this research question, a combination of insights from the community organization on-site coordinator, students' reflections and interviews, and instructor insights were intertwined. The reason for the addition of the community organization on-site coordinator and instructor insights were based on the fact that a student who had never participated in a normal "tax season" might not be able to recognize some of the differences.

The first notable impact that the pandemic had on the service-learning experience was the fact that the Internal Revenue Service (IRS) delayed the start of accepting the filing of tax returns and reported that the first tax returns would be accepted electronically on February 12, 2021 (Internal Revenue Service, 2021). This delay was due to legislation that was signed into effect at the end of calendar year 2020. The IRS needed time to interpret the legislation and integrate how these legislation changes would be handled in the computerized tax system. The impact this delay had on the service-learning experience involved a delay in obtaining the IRS training materials that students reviewed as part of their preparation for taking the IRS Certification Exam. Students did note this aspect by stating that there was more pressure than anticipated at the front of the experience by having only weeks to review materials and also pass the certification exam. In year's past, the review materials were made available at the end of the previous calendar year. This impact also created a delay in being able to start working on location at the community member organization and some students felt this increased their level of initial anxiety that they then took in with them when they were allowed to begin working on location and begin interacting with other volunteers and the on-site coordinator.

A second notable impact that the pandemic had on the service-learning experience was related to how information was obtained from community members and tax returns were prepared. Due to contact limitations in place, community members dropped off their information to be prepared at the Volunteer Income Tax Assistance

(VITA) location. Students then picked up the information upon arriving at the location and prepared the return, noting any missing information that needed to be obtained from the community member. Students did place calls with the community member to obtain the missing information. Once the information was obtained, the return was completed and then sent to review. Once reviewed, the return was then passed to the front desk and the community member returned to the office to review and sign the return for electronic filing. In non-pandemic years, community members would bring their information with them to the VITA location. They would meet with a volunteer who would enter in information as they interacted with the community member. If any information was missing, the community member was given a list of that information and left knowing what to obtain and bring back with them to complete the filing of the return. If there was no information missing, or when the community member brought back the information, the return was completed and prepared for filing at that time. The impact this change in operation flow had on student experience was that it reduced the amount of time spent in direct interaction with community members. This is important to note since many students reflected on the ability to interact with and connect with the community members that they served as an important aspect of the service-learning experience.

A third notable impact that the pandemic had on the service-learning experience was related to the number of community members that took advantage of the tax preparation service. The VITA on-site coordinator reported that the number of community members that were utilizing the service was noticeably less than in prior non-pandemic years. Community members that were contacted reported either going to another service where they could meet in person or waiting until later in the year to file their tax return, which would move the return filing beyond the time period in which students were connected with the VITA program. The impact this reduction had on student experience was that students did not complete as many tax returns and, thus, interact with as many community members as they would have in a non-pandemic period.

## **Conclusions/ Study Limitations/Recommendations for Future Research**

ACCT 426- Volunteer Income Tax Assistance (VITA) Program was a course developed specifically to operate as a service-learning experience for students. Service-learning has similarities with other types of service activities such as community service and Internships. However, a true service-learning experience goes beyond either of those activities in that it contains academic and reflection-type elements for participants to get a deeper level of fulfillment. Service-learning experiences are growing in popularity within higher education settings. When implemented correctly, service-learning experiences offer an unique and impactful method of student development.

Accounting programs, in particular, are beginning to add depth to their program offerings through the implementation of service-learning. A natural fit for service-learning within an accounting program is through the offering of a VITA-related course. The current study was developed and focused on the ACCT 426- Volunteer Income Tax Assistance (VITA) course offered during the Spring 2021 semester by Wingate

University in Wingate, North Carolina. The major components of the course included practical on-site experience working with the Union County North Carolina VITA program. Students also were provided additional academic and reflection-type activities to add depth and ensure true service-learning.

Three research questions were developed and addressed in this study. The first research question related to looking at the similarities in reflections made by students during the service-learning experience. Three specific time points were focused on and included the: initial, midpoint, and conclusion points. Word clouds were used to illustrate the many similarities among the reflections of students at each of these points in time. The second research question related to adding reflections that, although not made by a majority of students, were meaningful to the students that did make them. The purpose of this research question was to add detail to the reflections. The third research question related to noting elements of being in a pandemic period had on the service-learning experience of students. The purpose of this research question was to add documentation to assist in both the analysis of the current study and future studies that might or might not take place in pandemic time periods.

There were some limitations in the current study. The pandemic period does account for having an impact on some of these limitations. For instance, the pandemic caused precautions to be taken as far as changes in how individuals were allowed to have contact and interact with each other. There were limitations on number of individuals allowed in one location at one time. There were also changes in how courses in general were being offered to students during the Spring semester and some students opted to take online courses and not be on or near the University campus. This relates to one of the limitations in that less students ended up staying registered in the course than originally anticipated. Out of a maximum enrollment of twenty, nine students stayed enrolled and participated in the study. This limitation represents an opportunity for future research to have twenty students enrolled and participating in the course. The increase in number of students would increase the strength and confidence that can be placed into the analysis of the collected data.

On the community side, the pandemic also had an impact by reducing the number of community members that utilized the Union County VITA program during Spring 2021. By reducing the number of community members using the service, less tax returns were prepared by and less interactions were made with the students that participated. This limitation represents a second opportunity for future research in conducting a study when the community members participation is back to a normal year level. The more returns students complete and more interactions that students have with community members provide even more chances for student reflections. The more student reflections made, the more data available for analysis and comparison purposes. These pandemic-related limitations are important to note as Spring 2022 would be a great next time period in which to conduct a similar study. If the Spring 2022 time period also occurs during a pandemic period, comparisons between the two time periods will be more straightforward. If the Spring 2022 time period occurs in a non-pandemic time period, then adjustments will need to be made in the analysis and comparison of the two time periods.

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