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AN EVALUATION OF A UNIVERSITY-BASED, PRO BONO TAX SERVICES PROGRAM FOR LOW-INCOME TAXPAYERS

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The purpose of this study was to examine whether accounting students who provide pro bono representation to low-income taxpayers facing a dispute with the Internal Revenue Service (IRS) experience significant increases in motivation to offer pro bono representation of low-income taxpayers in the future and whether these students perceive an enhanced proficiency in relevant accounting clinical skills. The design for

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this study was a pretest/posttest, quasi-experimental research model. The treatment group (n=45) was comprised of accounting students enrolled in a service learning senior-level accounting course (federal tax procedure) where students are expected to represent low-income taxpayers facing a dispute with the IRS. The control group (n=33) was comprised of accounting students enrolled in a senior-level accounting elective course with no service learning component.

Independent samples t-test and ANCOVAs were run, comparing treatment group students and control group students, based on posttest answers to questions regarding motivations for involvement in volunteer activities (while controlling for pretest scores). Results indicated that the treatment group reported significantly higher self-perceived competence in providing tax dispute resolution services than the control group. While results indicated that the students in the service learning project seemed to have gained competence in working with low-income taxpayers in tax dispute resolutions, as well as perceived enhanced proficiency in relevant key clinical skills, no significant differences between the two groups on any of the motivations to volunteer at posttest, after controlling for pretest scores, were detected. No significant differences were found between the two groups with regard to attitudes for helping others at posttest, after controlling for pretest scores. Furthermore, no significant differences were found between the two groups regarding self-efficacy toward service at posttest, after controlling for pretest scores. The results make a significant contribution to the literature by illustrating that mere exposure to a service learning experience in the context of tax dispute resolution does not necessarily cause students to experience significant gains in motivation to offer pro bono representation of low-income taxpayers in the future.

Keywords: Pro bono tax services, service learning, self-efficacy, motivation to serve low-income taxpayers

INTRODUCTION

Low-income taxpayers often have complex tax issues and experience a disproportionately large amount of attention from Internal Revenue Service (IRS) auditors (Gov't Accountability Office (GAO), 2000). At times, the number of audits targeting low-income taxpayers exceeds the number of audits of high-income individuals and businesses (GAO, 2000). Since 1988, audit rates for the poor increased by a third (Johnston, 2000). By 2004, a low-income household was 1.76 times more likely to be audited than a household with an annual salary over \$100,000 (Hotzblatt & McCubbin, 2004). By 2015, low-income taxpayers were reportedly

more than twice as likely to be audited by the IRS compared to all individual income tax returns (IRS, 2015). Part of the increased audit rate of low-income taxpayers is attributed to the increased usage of the Earned Income Tax Credit (EITC), which is now the nation's largest mechanism for delivering welfare benefits (Schneller, Chilton, & Boehm, 2012). Indeed, in 2005, 43% of IRS audits of individual taxpayers involved an EITC claim (Hotzblatt & McCubbin, 2004).

Low-income taxpayers facing an IRS audit have few available options. Retaining a CPA or an attorney is normally not financially viable (GAO, 2000). As a result, the vast majority of low-income taxpayers (98.2%) do not have any representation during an IRS audit (Nat'l Taxpayer Advocate, 2007a). Given the complexity of tax laws, and low-income taxpayers' unfamiliarity with the requirements of such laws, a low-income taxpayer either avoids responding to an IRS audit inquiry altogether or relies—without much success—on himself, family, or friends to assist in responding to the audit inquiry (Schneller et al., 2012). The absence of affordable representation and the inability of a low-income taxpayer to effectively self-represent, significantly impairs the chances of a favorable audit outcome. Low-income taxpayers with representation are twice as likely, compared to their non-represented counterparts, to emerge from an IRS audit with no change in their claimed EITC, at rates of 41.5% and 23.1%, respectively. Those with representation retain 44.8% of the EITC on average, as opposed to only 25.3% for unrepresented taxpayers (Nat'l Taxpayer Advocate, 2007a). Other studies similarly find that compared to unrepresented taxpayers facing an audit, the final tax assessment is significantly less for taxpayers with representation during an IRS office audit, both in dollars and as a percentage of the potential deficiency (Nicholas & Price, 2004).

Congress has taken some steps to fill the representation gap for low-income taxpayers. The IRS Restructuring and Reform Act (RRA) of 1998, in relevant part, established a program within the IRS that makes matching grants to eligible organizations that provide free tax controversy assistance to low-income taxpayers. Nonetheless, the program's financial resources fail to meet the needs of low-income taxpayers facing a controversy with the IRS. For example, in 2007, the vast majority of low-income taxpayers (98.2%) did not have any representation during an IRS audit (Nat'l Taxpayer Advocate, 2007b). The American Institute of Certified Public Accountants (AICPA), the national professional organization for certified public accountants, has recognized the need to promote pro bono tax controversy services to its members. In 2005, the AICPA's Tax Division established a pro bono task force to foster CPA volunteers who serve the poor (IRS Oversight

Board, 2005). One way to foster a commitment to pro bono service in the profession is by equipping accounting students with the knowledge and skills necessary to effectively serve and represent low-income taxpayers facing a dispute with the IRS. Given that self-efficacy and motivation are important predictors of volunteer intention (Wang et al., 2011), introducing accounting students to professional volunteer opportunities early in their careers, and offering these students the opportunity to practice such skills through a service learning course, may increase their self-efficacy to serve low-income taxpayers and instill in them motivation to provide pro bono work in the future (McPhail, 2005).

Research has found that student volunteers who receive functionally relevant benefits from volunteering report increased intentions to serve as volunteers in the future (Clary et al., 1998; O'Toole et al., 1999). Hence, by exposing accounting students to the practice of providing tax resolution services to low-income taxpayers through a volunteer service learning opportunity, the students would derive functional career-related benefits and thereby influence their intentions to continue performing similar pro bono work in the future. In addition to exploring the impact a service learning course has on accounting students' intentions to provide pro bono work in the future, this study also addresses the persistent deficiency in clinical skills among these students (e.g., skills in interviewing, negotiation, client relations/responsibility, research, advocacy, and fact-gathering; De Lange, Jackling, & Gut, 2006; Jackling & De Lange, 2009; Kranacher, 2007). Accounting educators have few tools to assist them specifically in developing accounting students' clinical skills (Daff, 2012). This study examines the efficacy of a service learning course in advancing key clinical skills in accounting students.

I. RESEARCH QUESTIONS

The first purpose of this study was to determine whether accounting students who provide pro bono representation to low-income taxpayers facing a dispute with the IRS perceive an enhanced sense of proficiency in clinical accounting skills, as well as whether they experience increased motivation to offer pro bono representation to low-income taxpayers in the future. We used the following research question for this study: Is there a significant difference in the overall motivation to engage in pro bono tax controversy services at posttest between students who represent low-income taxpayers facing a controversy with the IRS and those students in the control group?

The second purpose of this study was to ascertain students' views regarding their participation in the program and whether the

students gained accounting skills, and the strengths of the program and ways to improve the program. The students' views could be helpful to the program coordinators, as well as other organizations implementing similar programs.

A. *Hypotheses*

1. Students in the treatment group would show greater increases in motivation for engaging in future pro bono tax controversy services than students in the control group.
2. Students in the treatment group would demonstrate higher levels of self-efficacy toward pro bono tax controversy service than students in the control group.
3. Students in the treatment group would perceive an enhanced sense of proficiency in clinical accounting skills.

B. *Methods*

1. Procedures

The university institutional review board approved this study. The design fits a pretest/posttest, quasi-experimental research model. The treatment group was comprised of accounting students enrolled in a service learning senior-level accounting elective course in Federal Tax Procedure. In the course, students were introduced to federal tax procedure and were required throughout the semester to represent up to four low-income taxpayers from the community who were facing a dispute with the IRS (approximately 40 hours of service). The control group was comprised of accounting students enrolled in a senior-level accounting elective course with no service learning component. Specifically, this course focused on national and international accounting and/or auditing principles.

Students who agreed to participate were required to read and sign a consent form. A paper-pencil version of the pretest was distributed in the second week of the accounting classes and again during the last two weeks of the semester. Participants were not compensated for their participation. The data were coded, entered, and verified for accuracy by trained research assistants in a psychology laboratory. Students who did not complete both a pretest and posttest were excluded from the analyses (i.e., six students in the control group and 18 students in the treatment group).

2. Sample Characteristics

The students in the treatment group ($n = 45$) were 97.8% seniors and 2.2% master's students, made up of 35.6% women and 64.4% men. The age range was 21-55 years (mean = 29.1 years, median = 27.0 years). The ethnicities were as follows: 28.9% Latino, 26.7% European American, 17.8% Armenian, 13.3% Middle Eastern, and 13.3% Asian/Pacific Islander. Regarding generation status, 57.8% were first generation (i.e., participant and parents were foreign-born), 24.6% were second generation (i.e., participant was born in the United States and at least one parent was foreign-born), 13.3% were third generation (i.e., participant and both parents were born in the United States), and 4.4% had missing data. Finally, 51.1% were first generation university students.

The students in the control group ($n = 33$) were 93.9% seniors and 6.1% master's students, made up of 36.4% women and 63.6% men. The age range was 21-35 years ($M = 24.7$ years, median = 23.0 years). The control group came from the following ethnic groups: 45.5% Asian/Pacific Islander, 36.4% Latino, 6.1% European American, 3.0% Middle Eastern, 3.0% Armenian, and 6.1% other/mixed. Regarding generation status, 33.3% were first generation, 54.6% were second generation, and 12.1% were third generation. And finally, 51.5% were first generation university students. The demographics of the treatment and control groups consisted of quite different age, ethnicity, and generation status, but similar university classification and gender.

3. Measures

At the time of pretest, students were asked for their basic demographics. Data from previously validated or slightly modified scales were collected at pretest and posttest. Scale and subscale scores were computed by averaging the items in the scales. Table 1 shows means, standard deviations, and Cronbach alphas for each scale.

4. Pretest and Posttest

Subscales from the 30-item Volunteer Functions Inventory (Clary et al., 1998) were used to measure attitudes toward volunteering. Each subscale had six items. The sample items were as follows: "Volunteering allows me to explore different career options" (career motives); "People I know share an interest in

community service” (social motives); “I feel it is important to help others” (values motives); “Volunteering makes me feel better about myself” (enhancement motives); “Volunteering is a good escape from my own troubles” (protective motives); and “Volunteering lets me learn things through direct, hands-on experience” (understanding motives). The response options ranged from 1 = *not important / accurate* to 7 = *extremely important / accurate*.

A four-item scale was used to measure attitudes toward helping others (Webb, Green, & Brashear, 2000). One sample item is: “People in need should receive support from others.” The responses were: 1 = *strongly disagree*, 2 = *disagree*, 3 = *neutral*, 4 = *agree*, and 5 = *strongly agree*.

A five-item scale was used to measure self-efficacy toward service (Weber, Weber, Sleeper, & Schneider, 2007). One sample item is: “I can help people from low-income populations.” The response options were: 1 = *strongly disagree*, 2 = *disagree*, 3 = *neutral*, 4 = *agree*, and 5 = *strongly agree*.

Students’ beliefs regarding learning about social problems, as well as their beliefs as to the importance of providing services to those less fortunate in the community, were measured with a modified Business Education’s Role in Addressing Social Issues Scale (Sleeper, Schneider, Weber, & Weber, 2006). The items were modified slightly by changing the word “business” to “accounting,” since the participants in the study were majoring in accounting. One sample item is: “An accounting education should encourage students to help needy people in their communities.” The response options were: 1 = *strongly disagree*, 2 = *disagree*, 3 = *neutral*, 4 = *agree*, and 5 = *strongly agree*.

Two items were used to measure motivation for providing pro bono services in the future: (1) “How motivated are you to provide pro bono (free) tax preparation services in the future to low-income taxpayers?” and (2) “How motivated are you to provide pro bono (free) tax dispute resolution services in the future to low-income taxpayers facing a dispute with the IRS?” The responses ranged from 1 = *not motivated* to 10 = *extremely motivated*.

There were also two items used to measure perceived competency related to the pro bono services: (1) “How competent do you feel in your ability to provide pro bono (free) tax preparation to low-income taxpayers?” and (2) “How competent do you feel in your ability to provide pro bono (free) tax dispute resolution to low-income taxpayers facing a dispute with the IRS?” The responses ranged from 1 = *not competent* to 10 = *extremely competent*.

5. Posttest Only

The students who participated in the service learning program were asked to rate their level of agreement with questions about their experiences and attitudes regarding the program. First, they were asked to rate their agreement with nine statements regarding the program. Two sample items are: (1) “The community participation aspect showed me how I can become more involved in my community,” and (2) “The work I performed in the community enhanced my ability to communicate my ideas in a real-world context.” The response choices were: 1 = *strongly disagree*, 2 = *disagree*, 3 = *agree*, and 4 = *strongly agree*.

Next, the students were asked whether their overall clinical tax education experience in the service learning course fulfilled their expectations, provided quality of case experiences, and whether the other students were collegial. The response choices were: 1 = *poor*, 2 = *needs improvement*, 3 = *satisfactory*, 4 = *very good*, and 5 = *excellent*. They were also asked to rate whether participation in the program allowed them to develop any of nine listed tax accounting skills (e.g., interviewing, negotiation, tax research). The response choices ranged from 1 = *poor* to 5 = *excellent*.

The students were also asked three yes/no questions: (1) “Have you recommended to other students that they enroll in the course?” (2) “Would you recommend to other students that they enroll in the course?” and (3) “Now that you've experienced the clinic program, would you still have signed up for the course if you knew then what you know now?” And finally, the student participants were asked three open-ended questions: (1) “What did you like about providing pro bono (free) tax controversy services?” (2) “What did you not like about providing pro bono (free) tax controversy services?” and (3) “Did providing pro bono (free) tax controversy services impact you? If so, how?”

C. Results

Because the treatment group (i.e., service learning group) and control group were different in demographics, a series of independent samples t-tests were conducted to examine whether the two groups significantly differed at pretest based on the study's variables. The t-values (test statistic) and p-values (significance level) were presented for each independent samples t-test for each dependent variable. The t-tests indicated no significant differences

at pretest between the two groups on career motives ($t = -.26, p = .80$), social motives ($t = 1.76, p = .08$), values motives ($t = 1.08, p = .28$), enhancement motives ($t = .75, p = .46$), protective motives ($t = .65, p = .52$), understanding motives ($t = 1.62, p = .11$), attitudes toward helping others ($t = .69, p = .49$), self-efficacy toward service ($t = 1.85, p = .07$), the role of accounting education in addressing social issues ($t = 1.79, p = .08$), and perceived competence in providing tax preparation services to low-income taxpayers ($t = 1.84, p = .07$). However, the t-tests did indicate that the treatment group had significantly higher pretest scores than the control group on motivation to provide tax dispute resolution services to low-income taxpayers ($t = 3.84, p < .001$), motivation to provide tax preparation services to low-income taxpayers ($t = 2.78, p = .008$), and perceived competence to provide tax dispute resolution services ($t = 2.44, p = .017$).

ANCOVAs were then conducted to compare the treatment group and the control group on posttest scores after controlling for the pretest scores (i.e., the covariate). The results of the ANCOVAs are shown in Table 1.

Table 1
Alphas, Means, Standard Deviations, and Results from ANCOVAs Comparing Treatment Group (n = 45) to Control Group (n = 33)

		Treatment		Control		F	p
		Pre	Post	Pre	Post		
Career motives ¹	a	.80	.78	.78	.84	.31	.578
	M	5.34	5.42	5.27	5.25		
	SD	1.30	1.16	0.93	1.24		
Social motives ¹	a	.87	.64	.85	.90	.54	.465
	M	4.03	4.49	4.54	4.57		
	SD	1.61	1.36	0.93	1.37		
Values motives ¹	a	.79	.81	.89	.84	.72	.398
	M	5.65	5.73	5.39	5.45		
	SD	1.03	0.88	1.08	1.05		
Enhancement motives ¹	a	.87	.84	.78	.85	.07	.786
	M	4.87	4.80	4.65	4.70		
	SD	1.47	1.27	1.15	1.36		
Protective motives ¹	a	.87	.83	.74	.91	.03	.868
	M	3.69	3.75	3.89	3.93		
	SD	1.48	1.37	1.13	1.55		
Understanding motives ¹	a	.78	.75	.84	.85	2.56	.114
	M	5.76	5.96	5.36	5.49		
	SD	1.07	0.82	1.08	1.11		
Attitudes towards helping others ²	a	.82	.77	.82	.74	.02	.891
	M	4.20	4.24	4.10	4.23		
	SD	0.67	0.62	0.64	0.59		
Self-efficacy towards service ²	a	.92	.93	.75	.81	.55	.462
	M	4.34	4.41	4.03	4.27		
	SD	0.79	0.73	0.56	0.55		
Role of accounting in addressing social issues ²	a	.86	.88	.89	.89	.11	.739
	M	4.22	4.25	3.93	4.16		
	SD	0.65	0.66	0.77	0.68		
Competence to offer free tax dispute resolution to low-income taxpayers ³	M	7.22	7.38	6.03	5.59	7.81	.007
	SD	1.93	1.87	2.38	2.64		
	M	7.84	8.06	6.94	7.17	1.02	.317
Competence to offer free tax help to low-income taxpayers ³	SD	2.01	1.77	2.33	2.41		
	M	8.29	7.78	6.58	6.43	.92	.342
	SD	1.55	2.04	2.19	2.69		
Motivation to offer free tax dispute resolution to low-income taxpayers ⁴	M	8.47	8.20	7.27	7.41	.29	.593
	SD	1.47	1.79	2.13	2.50		

Notes. a = Cronbach's alpha. ¹Response range: 1 (not at all important/accurate) to 7 (extremely important/accurate). ²Response range: 1 (strongly disagree) to 5 (strongly agree). ³Response range: 1 = Not competent to 10 = Extremely competent. ⁴Response range: 1 = Not motivated to 10 = Extremely motivated.

Only one significant difference was found between the two groups. Specifically, the treatment group, as compared to the control group, had a significantly greater increase in perceived competence to provide tax dispute resolution services in the future to low-income taxpayers facing a dispute with the IRS.

Next, students in the service learning class (i.e., treatment group) were asked to rate their agreement with nine statements about participating in the pro bono tax services program. As shown in Table 2, the vast majority of participants “agreed” or “strongly agreed” that involvement in the program (1) benefited the community (90.5%), (2) helped them become more aware of the needs in the community (95.3%), (3) helped them realize how they could become more involved in their community (95.3%), (4) helped them enhance their leadership skills (88.3%), (5) helped them recognize their responsibility to serve the community (81.4%), (6) enhanced their ability to communicate their ideas in a real-world context (79.0%), (7) helped them feel more comfortable working with people who are different from themselves (86.0%), (8) helped them define their own personal strengths and weaknesses (88.4%), and (9) helped them clarify their career/specialization choices (90.7%). The results are shown in Table 2.

Table 2
Ratings by Students in the Pro Bono Tax Services Program (n = 45)

	Strongly Disagree	Disagree	Agree	Strongly Agree
I feel that the work I did benefited the community.	0.0%	9.5%	14.3%	76.2%
The service-learning component helped me become more aware of the needs in the community.	0.0%	4.7%	39.5%	55.8%
The community participation aspect showed me how I can become more involved in my community.	0.0%	4.8%	28.6%	66.7%
Participating in the community helped me enhance my leadership skills.	2.3%	9.3%	39.5%	48.8%
The work I performed in the community enhanced my ability to communicate my ideas in a real-world context.	4.7%	14.0%	20.9%	60.5%
I have a responsibility to serve the community.	4.7%	16.3%	30.2%	48.8%
During this experience, I became more comfortable working with people different from myself.	0.0%	14.0%	27.9%	58.1%
Doing work in the community helped me define my personal strengths and weaknesses.	4.7%	7.0%	37.2%	51.2%
Performing work in the community helped me clarify my career/specialization choice.	2.3%	7.0%	41.9%	48.8%

Students in the service learning class were asked to rate the experiences and skills gained in the pro bono tax services program. As shown in Table 3, the vast majority of participants gave a “satisfactory,” “very good,” or “excellent” rating on the experiences and skills gained. The following percentages of “satisfactory” to “excellent” were found: (1) 93.1% fulfillment of expectations, (2) 88.4% quality of case experiences, (3) 90.7% collegiality of other students, (4) 83.8% interviewing, (5) 82.9% counseling, (6) 86.0% negotiation, (7) 88.4% case management,

(8) 83.8% client responsibility, (9) 93.0% writing, (10) 93.0% tax research, (11) 95.3% advocacy, and (12) 97.7% fact gathering. The results are shown in Table 3.

Table 3
Ratings of Experiences and Skills by Students in the Pro Bono Tax Services Program

	Poor	Needs Improvement	Satisfactory	Very Good	Excellent
Clinical tax education experiences					
Fulfillment of expectations	0.0%	7.0%	23.3%	32.6%	37.2%
Quality of case experiences	2.3%	9.3%	9.3%	37.2%	41.9%
Collegiality of other students	2.3%	7.0%	14.0%	27.9%	48.8%
Development of tax accounting skills					
Interviewing	4.7%	11.6%	23.3%	27.9%	32.6%
Counseling	0.0%	17.1%	19.5%	31.7%	31.7%
Negotiation	2.3%	11.6%	27.9%	37.2%	20.9%
Case management	2.3%	9.3%	16.3%	39.5%	32.6%
Client responsibility	4.7%	11.6%	14.0%	27.9%	41.9%
Writing	0.0%	7.0%	27.9%	25.6%	39.5%
Tax research	0.0%	7.0%	23.3%	30.2%	39.5%
Advocacy	0.0%	4.7%	16.3%	48.8%	30.2%
Fact gathering	2.3%	0.0%	11.6%	32.6%	53.5%

Student participants were also asked if they had recommended to other students that they enroll in the service learning program. Most (i.e., 86.0%) responded “Yes.” The students were then asked whether they planned on recommending enrolling in the service learning program to other students. All (i.e., 100%) responded “Yes.”

Next, students were asked some open-ended questions about their experiences with the service learning program. Two researchers (one faculty member and one graduate student) read through all responses for each question and identified the primary themes (i.e., open coding) for the corresponding questions. The themes were then compared to develop a list of recurring primary themes. A trained research assistant read through each response and used focused coding to denote which participants mentioned each theme. If a new theme was identified, then the previous responses were recoded. Next, another trained research assistant verified the focused coding. If there were any discrepancies, one of the original researchers resolved them.

The participants were asked whether they would have signed up for the service learning program if they knew then what they know now. Most (i.e., 92.7%) responded “Yes.” They were asked to explain their answers. Seven primary themes were identified. The percentage of students and themes were as follows: (1) 70.0% felt it was an overall positive experience, (2) 52.5% learned more about accounting skills and/or working with the IRS, (3) 50.0% gained hands-on/real-world experience, (4) 12.5% liked helping people and/or the community, (5) 10.0% had an overall negative experience, (6) 7.5% critiqued the instructors (e.g., lack of guidance) and/or materials (e.g., disorganized handbook), and (7)

7.5% referenced the class workload. A few comments illustrating these themes include a first-generation Latina female who stated,

This class gave me opportunity to learn. Not only on how to manage different situations and conflicts, but also on how to help people in need. Additionally, I was able to develop my interpersonal skills, as well as my time managing and tax knowledge improvement.

Similarly, a third-generation Caucasian male stated, “Yes, this was not your typical class where you sit down and take a test. The test is your application of your knowledge and the ability to use your resources around you.” Conversely, a third-generation Latino male expressed his concerns about the program:

I felt that proper guidance was not provided. I think there should be more one-on-one contact with students and a supervisor. There should be more of a training period instead of giving students a manual and having them figure out themselves. What the clinic does is too important to have students unsure of what they are doing.

The participants were then asked: “What did you like about providing pro bono tax controversy services?” The percentages of students who mentioned each primary theme were as follows: (1) 74.5% liked helping others or the community, especially people in need; (2) 46.8% mentioned that the experience made them feel good or that they had an overall positive experience; (3) 27.7% reported it was a learning experience (e.g., tax laws, how to work with people); (4) 23.4% appreciated that it was hands-on, real life experience; and (5) 17.0% mentioned the grateful and appreciative clients. A second-generation Latina female said: “The fact that I was able to help those who needed help, they would not have been able to afford help otherwise.” A first-generation Latina female commented:

This class gave me opportunity to learn. Not only on how to manage different situations and conflicts, but also on how to help people in need. Additionally, I was able to develop my interpersonal skills, as well as my time managing and tax knowledge improvement.

A first-generation Armenian male stated: “I like the fact that our clients are not fictional characters and they are in real need. It is so valuable that our program is able to actually help them resolve their issues.”

The participants were next asked: “What did you not like about providing pro bono tax controversy services?” The percentages of students who mentioned each primary theme were as follows: (1) 31.1% felt frustrated by the lack of communication and information from clients; (2) 27.7% mentioned rude clients and/or a lack of appreciation by clients; (3) 24.4% said that they had no complaints, that it was a positive experience, and/or that the program should be expanded; (5) 11.1% mentioned poor guidance from faculty or contradictory advice from different supervisors; (6) 8.9% were frustrated with their interactions with the IRS; (7) 8.9% commented about the limited hours of the clinic or on the heavy workload at the clinic; (8) 4.4% mentioned feeling unprepared; and (8) 4.4% mentioned clients’ ethics (e.g., dishonest clients). A first-generation Latino male mentioned two of the themes: “At times the taxpayers were not responsive. Also, long waiting times on the phone with the IRS.” A third-generation Caucasian male stated: “My client purposely lied on his tax returns and it went against my morals to help him. It didn’t work out and I’m glad because he made these fraudulent acts on purpose.”

Finally, the participants were asked: “Did providing pro bono tax controversy services impact you? If so, how?” The percentage of students who mentioned each primary theme were as follows: (1) 48.9% felt they had a positive experience; (2) 31.9% felt the services increased their accounting skills; (3) 25.5% liked helping others and the community; (4) 21.2% said it made them more aware of the various tax problems people experience; (5) 23.4% stated it was a real-life, hands-on experience; (6) 19.2% said it had no impact; (7) 14.9% reported an increase in their skills for working with people; (8) 12.8% stated they would be more involved in future; (9) 10.6% liked that providing the services helped them build their resumes and/or solidified their career choices; and (10) 4.3% liked seeing others doing pro bono work (e.g., lawyers). Student comments include a first-generation Latino male who stated: “The knowledge and experience I gained will help me in my life and career now and in the future. My best learning experience was the class sessions because the professor lectured us on real life tax issue and stories.” A first-generation Latina female stated: “I was able to learn of how to understand people in different situations, how to manage the situation when they were angry, sad, or desperate. Additional, I was able to experience the situation of getting involved with people of different personalities.” A first-generation Middle Eastern female

stated: “Yes it did. I got the experience to talk to IRS, where I was scared before to talk to.” A first-generation Armenian female stated: “I put it on my resume, which helped me get a job offer.” A first-generation Caucasian female stated:

This class and experience it brings helped me to learn more about tax practice area. I think pro bono services are deeply rewarding. It helped me to strengthen my connection to our community. Through pro bono service I learnt how to network effectively, developed confidence, gained leadership experience, and improved communication skills.

II. DISCUSSION

Results from this study suggest that the accounting students who were enrolled in the service learning federal tax procedure course had an overall positive experience. The vast majority of the participants were pleased that they enrolled in the course and reportedly planned to recommend the course to their peers. Further, the participants in the service learning federal tax procedure course reported at the end of their experience significantly greater increases in perceived competence in working with low-income taxpayers in tax dispute resolution. Moreover, a significant percentage of the accounting students perceived an enhanced proficiency in various clinical accounting skills, particularly fact-gathering and client relations/responsibility skills.

Aside from perceived competence in the field, a large majority of the participants gained a deeper appreciation of the need for the advocacy of pro bono tax controversy for disadvantaged members of the community. More than 90% of the participants either agreed or strongly agreed that involvement in the program made them more aware of the needs in the community and that the work they did was beneficial. More than three-fourths either agreed or strongly agreed that they have a responsibility to serve the community, and that participating in the program showed them how to get involved.

Nonetheless, the results of this study indicate that the participants who served low-income taxpayers in tax controversy matters did not have a significantly greater increase than the control group on motivations to volunteer, attitudes toward helping others, self-efficacy toward service, the role of accounting education in addressing social issues, or motivation to provide pro bono services in the future. Plus, the overall motivation of students in the service learning project to provide pro bono services in the

future actually decreased after working with low-income taxpayers in tax dispute resolution. There are several plausible explanations. First, unlike the nature of pro bono tax return preparation services, where the results of the volunteers' work are visible the same day (i.e., submitted and filed tax return), the nature of tax controversy work is that resolution of cases frequently can take several months to over a year to complete. Largely, students in the treatment group did not see the impact or "fruits of their labor," since controversy issues may not be resolved during the semester in which the students were enrolled in the course. It is quite likely that not seeing the results of their work deprived students of the ability to see that their actions were impactful in a way that made a positive difference to the lives of the taxpayers they served.

Some comments from participants in the treatment group suggest that they felt their work on behalf of the taxpayers was not received with the gratitude they expected from the taxpayers they served. The type of tax issue resolution undertaken by the students in this service learning experience involves anxiety and frustration on the part of the client, which unfortunately was, at times, manifested with disrespect and a lack of gratitude toward the students. It also appears that some students in the treatment group perceived that the taxpayers they interacted with were not completely truthful or transparent about their income and/or assets—neither in their willingness to report their correct amount of income on their tax returns, nor in fully cooperating with the students in addressing their issues with the IRS. As such, some students felt their work and effort was not directed toward "deserving" clients. While the students in the treatment group clearly appreciated the experience and felt more confident in their abilities by the end of the semester, some realized that tax controversy is not their area of interest in the profession. Indeed, some students reported in the narrative that the experience with the clients may have turned them off to tax resolution services. The emerging lack of interest in pursuing a career in tax resolution may have caused the student volunteers to perceive limited, if any, functional career-related benefits from participation in similar volunteer work in the future.

Finally, it is quite possible that factors such as a student's financial conditions, family situation, and other personal conditions may impact their desire to consider pro bono work in the future. The service learning accounting course examined in this study is taught at night, and many of the students enrolled only take courses at night and work either part-time or full-time jobs during the day. A handful of the students have children, and many have families that rely on them for various responsibilities that take up the balance of the students' time. For students who have

difficulty seeing themselves graduating, taking the CPA exam, and securing their first accounting job, pro bono work may be one of the furthest things from their minds. One limitation of this study was that the treatment group (i.e., those who took the service learning course) and the control group were different in demographic composition (e.g., ethnic group, age, generation status). Future studies may want to determine if there are certain demographic characteristics of accounting students that may increase the desire to provide pro bono accounting services to low-income communities.

Future research on ways to cultivate a sense of commitment to pro bono tax services for future accounting professionals may include an examination of a service learning experience involving tax preparation, rather than tax controversy activities. By limiting the service learning experience to pro bono tax preparation services of low-income taxpayers, students receive an increase in instantaneous feedback about the positive impact their volunteer work has on low-income taxpayers (e.g., tax refunds).

CONCLUSION

The purpose of this study was to evaluate a service learning project where senior accounting students provide pro bono representation to low-income taxpayers facing a dispute with the Internal Revenue Service (IRS). The results indicated no significant differences at posttest (after controlling for pretest scores) between students in the service learning project and a control group on (1) motivations to volunteer, (2) attitudes for helping others, or (3) self-efficacy toward service. However, the students in the service learning project reported significantly higher self-perceived competence in providing tax dispute resolution services than the control group. Also, the students reported enhanced proficiency in relevant key clinical skills. In addition, the vast majority of the students reported high satisfaction with components of the program. Many of the students liked helping others or the community and/or felt it was a hands-on, real-life learning experience. These results can be beneficial to other accounting programs designing a similar service learning program.

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