

EVALUATING THE SERVICE OF A SERVICE LEARNING PROGRAM

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ABSTRACT

Much has been written recently about service-learning, and the predominant focus of that literature has been on student learning. Service is defined here as contributing to the welfare of others, and yet the focus of service-learning has always been on the learning without seriously examining the service. Service-learning is based on the assumption that, because students are volunteering to work for others in their skill area (accounting, in this case), the recipient is, by definition, receiving a benefit. What if that's not the case? What if the service learning activity is, at best, providing no benefit to the recipient, and, at worst, causing harm?

Probably the most ubiquitous service-learning program in accounting and perhaps all of higher education is the Volunteer Income Tax Assistance (VITA) program. The University of Alaska Anchorage (UAA) has taken a unique two-pronged approach to the VITA program. In addition to a traditional on-campus VITA site, students also provide tax help in rural Alaskan fishing villages. The program was initiated to have students help villagers prepare their returns and educate them on how to save and prepare documents for future returns. It has been extremely successful, and the rapid growth of the program has not been without costs. Faculty and financial resources have become increasingly strained as the program has expanded.

No one questions whether the students benefit from the experience, especially considering that public accounting in Alaska requires a lot of travel to Bush communities. The students receive upper-level accounting credit for participating in the program. This course credit assures a steady supply of students who might not otherwise participate. The vast majority of the returns filed are quite simple and do not require a strong understanding of tax accounting. Simply put, the greatest educational benefit for most students is learning about life in a poor remote setting.

Finally, and most importantly, there is a growing feeling among some of the accounting faculty that we may be doing more harm than good. While focusing on the benefit that our students get from the village tax program, we may have ignored the repercussions of what the free tax preparation service our students provide has on the villages. Are we discouraging the villagers from helping themselves? Have we created a dependency that is detrimental to the long-term social health of the villages?

Given that serious questions have been raised about its viability, UAA's accounting department would like to evaluate the village tax program to determine:

- Have the original goals of the program been addressed and met? That is, has compliance increased, and are the villagers better prepared to do their taxes?
- Is the program creating any negative impacts in the villages? Specifically, are we helping people, or are we simply creating another dependency for a disadvantaged group?
- What are the implications of discontinuing or changing the program?

Villagers receiving assistance during the Spring 2006 tax season will be surveyed to help answer the above questions.