

ACC01

The Role of VITA in Retention of Knowledge – An AI project

Sabrina Landa, Sudha Krishnan, Ping Lin, Greg Gaynor
CSULB, Long Beach, CA, USA

Abstract

In the College of Business of our 4-year state university, VITA is an elective class for Accountancy majors. VITA students are required to have either taken a basic tax course or are taking the tax course concurrently. During the year 2024 we began to investigate whether prior volunteering for VITA helps students retain basic tax knowledge in an AI (artificial Intelligence) project in a core Accounting Information Systems (AIS) class. VITA experience allows students to apply tax knowledge in preparing income tax returns and communicate with clients. Through such experiential learning, students will deepen their understanding, retain tax knowledge and gain confidence and efficiency.

All the students will complete the basic module on AI, learn the concept of prompts and practice a simple assignment on how to conduct AI searches. Then an in-class tax assignment requiring a search and a write-up will be provided to them. Analysis of the results will be done separating the students into two groups, those who have taken the VITA class and those who have not done so. The dependent variables for the analysis will be the performance based on a standard rubric and the time taken to complete the assignment. Surveys are in the process for the pre-assignment tax and AI knowledge. Post assignments surveys will also be implemented to collect demographic information. It is expected that students who have taken the VITA class will perform better on the AI tax projects (better prompts and higher quality of write-ups).

Conference Track

Accounting