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# How Improved Training Strategies can Benefit Taxpayers Using VITA Programs

Jaclyn Marie Barkow  
*Walden University*

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# Walden University

College of Management and Technology

This is to certify that the doctoral study by

Jaclyn M. Barkow

has been found to be complete and satisfactory in all respects,  
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the review committee have been made.

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Walden University  
2017

Abstract

How Improved Training Strategies can Benefit Taxpayers Using VITA Programs

by

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MBA, Valparaiso University, 2007

BS, Purdue University North Central, 2005

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

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## Abstract

Many volunteer income tax assistance (VITA) sites experience inaccuracy in the taxes prepared according to audits conducted by the treasury inspector general for tax administration (TIGTA). Effective training strategies may influence the accuracy rates of tax returns prepared at VITA sites. Following the conceptual framework of the human capital theory, this multiple case study described the training strategies used by 4 VITA site coordinators in northwest Indiana. An Internal Revenue Service (IRS) representative overseeing the VITA sites identified the 4 site coordinators as achieving an exceptional accuracy rating. Data were collected from semistructured interviews, the annual VITA site coordinator's manual provided by the IRS, and the 2013 report issued by the TIGTA concerning inaccuracy rates. Data were analyzed using Yin's approach of converging multiple types of evidence to help draw conclusions. Emergent themes included multiple training strategies, mostly dependent on the size of the VITA site; quality reviews and their critical role in ensuring the accuracy of taxes prepared at VITA sites; and annual certification requirements to help verify volunteers' understanding of tax law. Positive social change might occur when qualifying taxpayers gain access to the tax knowledge and expertise of volunteer tax preparers, resulting in more confidence in their tax situations. Underserved individuals should receive the tax credits and deductions to which they are entitled through accurate tax preparation.

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## Table of Contents

Section 1: Foundation of the Study.....	1
Background of the Problem .....	1
Problem Statement .....	2
Purpose Statement.....	2
Nature of the Study .....	3
Research Question .....	4
Interview Questions .....	4
Conceptual Framework.....	5
Operational Definitions.....	6
Assumptions, Limitations, and Delimitations.....	6
Assumptions.....	7
Limitations .....	7
Delimitations.....	7
Significance of the Study .....	7
Contribution to Business Practice.....	8
Implications for Social Change.....	8
A Review of the Professional and Academic Literature.....	9
Human Capital Theory.....	10
Training.....	15
Tax Preparation.....	21
Transition .....	35



Section 2: The Project.....	37
Purpose Statement.....	37
Role of the Researcher .....	38
Participants.....	41
Research Method and Design .....	43
Research Method .....	43
Research Design.....	45
Population and Sampling .....	47
Ethical Research.....	50
Data Collection .....	53
Data Collection Instruments .....	53
Data Collection Technique .....	55
Data Organization Technique .....	58
Data Analysis .....	59
Reliability and Validity.....	61
Reliability.....	62
Validity .....	62
Transition and Summary.....	65
Section 3: Application to Professional Practice and Implications for Change .....	66
Introduction.....	66
Presentation of the Findings.....	67
Theme 1: Training Types.....	69

Theme 2: Quality .....	76
Theme 3: Certification .....	79
Challenges.....	82
Human Capital Themes in Training Strategies.....	84
Correlation to the Literature.....	86
Applications to Professional Practice .....	89
Effective Training Methods .....	90
Setting Expectations.....	91
Experienced Volunteer Involvement .....	92
Implications for Social Change.....	93
Recommendations for Action .....	94
Recommendations for Further Research.....	96
Reflections .....	98
Conclusion .....	100
References.....	101
Appendix A: Interview Questions .....	135
Appendix B: Interview Protocol.....	136

## Section 1: Foundation of the Study

The purpose of the qualitative case study was to explore the best training practices of volunteer tax assistance programs. I explored the best training practices of the coordinators of volunteer tax preparation sites in northwest Indiana. Volunteer tax programs give underserved taxpayers access to free tax preparation assistance and advice. Volunteer programs, partially funded by the Internal Revenue Service (IRS), provide free tax preparation services to underserved or low-income taxpayers (IRS, 2015d). With volunteer sites set up throughout the United States, implementing effective training standards is difficult from site to site (Treasury Inspector General for Tax Administration [TIGTA], 2013).

### **Background of the Problem**

Volunteer income tax assistance (VITA) programs grant access to tax preparation assistance by volunteers with knowledge of tax law. VITA programs, first implemented as part the IRS provided Stakeholder Partnerships, Education, and Communication (SPEC) program, provide tax assistance and help communities (TIGTA, 2012d). In volunteer settings, undercover auditors reported a 49% accuracy rate of proper tax preparation (TIGTA, 2012c). The TIGTA recommended VITA programs strictly adhere to policies and conduct annual assessment and training (TIGTA, 2013).

Inaccurate tax return preparation could affect both the taxpayer and society. Inaccurate tax preparation penalties range from criminal penalties to interest penalties or wage garnishments, depending on severity and intent (IRS, 2013a). Understatements of tax liabilities grant the IRS the ability to assess a 20% penalty (IRS, 2013a). Immaterial

errors may lead to delayed tax refund processing or the denial of the exemption whereas larger mistakes may lead to the claim of negligence on behalf of the taxpayer (IRS, 2014f). Inaccurate tax preparation at VITA sites may include errors where qualifying individuals lose tax credits or tax deductions (TIGTA, 2012c). Unreported tax liabilities result in less revenue spending capabilities for the government (Edmonds, 2015).

### **Problem Statement**

In 2013, members of volunteer tax service organizations prepared approximately 3.3 million tax returns throughout the United States (IRS, 2013b). VITA site audits uncovered a 49% accuracy rate in the 2013 tax filing season (TIGTA, 2013). The general business problem that I addressed in this study was that VITA programs have high rates of inaccuracy when preparing tax returns. The specific business problem that I addressed in this study was that some VITA site coordinators lack training strategies to improve tax return accuracy rates.

### **Purpose Statement**

The purpose of the qualitative case study was to explore the training strategies that VITA site coordinators use to improve tax return accuracy. The target population selected included northwest Indiana VITA site coordinators, selected because of experience with exceptional accuracy rates in tax returns. VITA site coordinators who read the results of this study may contribute to social change by implementing effective training strategies to increase accuracy rates for clients using VITA tax preparation services in northwest Indiana. VITA sites exist to help better serve individuals with low to moderate-income levels trying to gain access to appropriate tax preparation services.

By improving the training volunteers receive, taxpayers may gain better service for tax preparation.

### **Nature of the Study**

In the qualitative case study, I explored training strategies that VITA site coordinators used to increase accuracy rates of tax returns prepared by VITA volunteers. A qualitative approach uses individuals, the researchers, as the main data collection instrument and requires additional measures to ensure validity of research results (Peredaryenko & Krauss, 2013). Quantitative researchers examine predetermined variables (Nuttall, Shankar, & Beverland, 2011). A quantitative method did not work for the research topic as I sought insight into how to improve accuracy of tax return preparation at VITA programs and numerical data would not assist in exploring the research question. A mixed-methods approach was similarly unnecessary without a need for quantitative variables. A qualitative method assisted in gaining insight into training experiences of VITA volunteers.

A case study design allows the researcher to closely explore a specific case or multiple cases (Yin, 2014). I selected a case study design because I explored insights among coordinators at VITA tax preparation sites who implemented training methods with reduced tax filing errors. A phenomenological approach allows researchers to use specific experiences or phenomenon of research participants (Moustakas, 1994). The purpose of my doctoral study was to explore a common occurrence of training practices. A phenomenological study would not have assisted in understanding the research question. A narrative inquiry approach helps researchers explore people or items such as

art or literature or its creator (Lal, Suto, & Ungar, 2012; McMullen & Barithwaite, 2013). Narrative inquiry did not fit my research. Ethnographic researchers use observations to understand an individual or behavior (Brown, 2014). An ethnographic approach would not have given additional insight into how training methods may tax return accuracy rates at VITA sites.

### **Research Question**

The central research question of the study was: What training strategies do VITA site coordinators in northwest Indiana use to improve the accuracy of tax returns?

### **Interview Questions**

In this study, I used the following interview questions, which are also listed in Appendix A:

1. What training strategies do you use to improve the accuracy of tax returns?
2. How do training strategies affect taxes prepared by volunteers in the volunteer setting?
3. How do training strategies for volunteers help tax law compliance in the volunteer setting?
4. How does training volunteers promote tax accuracy in the volunteer setting?
5. What are the training requirements of individuals who volunteer at your site each year?
6. How does training affect volunteer ability to prepare taxes each year?
7. How are volunteers made aware of the expected requirements for following policies of the VITA site?

8. What types of resources do you use for training purposes?
9. What influence do the training requirements have on volunteer accuracy?
10. What are the biggest challenges of implementing training strategies for VITA volunteers?
11. What other information can you provide about the influence implementing training strategies have on preparing accurate tax returns?

### **Conceptual Framework**

Researchers use the human capital theory to explain how training individuals is an investment to better oneself or an organization (Schultz, 1961, 1993). The human capital theory originated with Smith's work regarding the division of labor and skill (Smith, 1902). Becker (1962) considered that human capital investments by the individual or the organization may assist in providing specialization of skills for those individuals. Schultz (1993) used the human capital theory to obtain a deeper understanding of training and education. Training and educating individuals improve or expand existing knowledge (Schultz, 1993). Investing in abilities should increase economic growth and yield higher returns for businesses. Continued investment into training VITA site volunteers may help improve accuracy rates of tax returns prepared by volunteer preparers.

Schultz (1961, 1993) found that investing in the creation of knowledge and supporting the development of individuals who already possess strength in the area are the keys to progress and improvements. Schultz (1961) explained how expecting training costs and considering the costs necessary improved individual capabilities. Improving

training by investing in the volunteers and individuals contributing to VITA programs aligned with the human capital theory.

### **Operational Definitions**

*Human capital.* The knowledge, experience, and skills expanded upon through education used as a means for increasing productivity and competitive advantage (Zhuang & Girginov, 2012).

*Internal Revenue Service (IRS).* The governmental agency charged with collecting taxes and ensuring accurate and nonfraudulent tax reporting (Bobek, Hageman, & Kelliher, 2013).

*Tax ethics.* Normal behaviors tax preparers should apply when aiding clients. Tax ethics considers relationships between law and ethical norms (Dabner & Burton, 2010).

*Volunteer income tax assistance (VITA).* A nonprofit program receiving government and grant funding where low to moderate-income taxpayers can receive free tax preparation assistance (Fellows, 2013).

### **Assumptions, Limitations, and Delimitations**

In scholarly research, recognizing assumptions, limitations, and delimitations guide research and help solidify validity and reliability of research. Researchers must identify known assumptions, limitations, and delimitations as potential threats to validity. In the following section, I explain the assumptions, limitations, and delimitations and how they contributed to my research.



**Assumptions**

Assumptions are unproven facts a researcher cannot test during research (Karmel, 1978). Throughout the research, I assumed that all answers provided by participants were honest to the best of each participant's knowledge and personal experiences. The second assumption was that the site coordinators participating in my research study had effective training programs based on the lack of errors on tax returns prepared at the site.

**Limitations**

A limitation is a restriction in the data collection beyond a researcher's control (Sharpe, Alderson, & Collins, 2013). Using interviews as a data collection method, participants could have withheld information for fear of inaccuracy with IRS policies or unwillingness to share training methods contributing to VITA site success. I permitted interview participants to withdraw at any time during the interview.

**Delimitations**

A delimitation is a component of research restricting the transferability to one area (Locke, Spirduso, & Silverman, 2013). I restricted my research study to one general location and one volunteer tax organization. All participants of the study were from the same general location. Results may not be transferable to other VITA programs outside the northwest Indiana area.

**Significance of the Study**

Through the study, I explored various training practices of VITA site coordinators. The purpose was to explore how training influences the accuracy rates of tax returns prepared in VITA settings. The research highlights a need for reform in

training practices for volunteer tax programs. Findings from the study show how improving training methods of VITA sites may improve accuracy rates.

### **Contribution to Business Practice**

A leader in the nonprofit volunteer tax profession may use the results from my research as a way to alter current training processes to improve the operations at VITA sites. Cole, Chase, Couch, and Clark (2011) expressed concern about a lack of applicability of academic research studies. The authors explained research should possess characteristics applicable at a professional level. Kryscynski and Ulrich (2015) described the concept as the theory-practice gap. In my study, the results might apply to VITA sites and help improve the training VITA volunteers for reduced inaccuracies of tax returns. Implementing human capital into strategic planning may help apply theory to practice (Kryscynski & Ulrich, 2015). Using the human capital conceptual framework, results from the study show how volunteers and the training imposed may contribute increase tax return accuracy.

### **Implications for Social Change**

Exploring the best training strategies of VITA site coordinators may help increase the accuracy rates of taxes prepared at the volunteer level. Society might improve with the results of the research by helping improve tax return accuracy rates at volunteer tax preparation organizations. I hope to inspire VITA volunteers to implement the best training strategies described in my research findings to improve accuracy rates at other VITA sites. Both taxpayers and tax collectors may regain levels of confidence in the accuracy of information provided on tax returns prepared by volunteers if accuracy rates

increase. Increased accuracy may assist taxpayers in getting the tax credits entitled to and avoid potential errors and lost tax dollars for the IRS. Low-income taxpayers using VITA programs might have an increased possibility of getting the tax credits and deductions. I envision VITA site coordinators using the findings of this study to improve the training and therefore the accuracy of the taxes prepared at those sites. Taxpayers using the VITA sites may have better access to accurate tax preparation services.

### **A Review of the Professional and Academic Literature**

The purpose of the study was to explore training methods used to improve accuracy rates at VITA sites. The research question asked what training strategies VITA site coordinators in northwest Indiana use to improve the accuracy of tax returns prepared at each site. By exploring various training practices, VITA site coordinators throughout the country may be able to use the results of the research study for further research and explore how training methods at each site may contribute to tax return accuracy rates.

A thorough literature review provides a justification for the research study. In the following section, I provide a detailed look at the current peer reviewed literature relating to various components. This literature focuses on human capital theory, training methods, and the tax profession including volunteer settings and various tax issues. Of the journals and publications of the literature review, 126 articles, or 94% were peer reviewed. A total of 24 articles, or 93%, were published within 5 years of 2016. The articles include peer reviewed articles, government websites and publications, and seminal sources.

Research strategies included the use of key terms. The initial research phase included broad search terms such as *volunteer tax preparation*, *training methods*, *tax law*,

and *tax ethics* and evolved based on the gaps uncovered. The main purpose of all items presented centers around providing insight into training, volunteers, and issues in tax preparation and tax law. In the remainder of the literature review, I compiled studies and evaluations of various components of the tax profession and narrowed in on the volunteer level. The various issues relating to all tax preparation received an explanation.

I found most journals using the database Thoreau, which enabled the search through multiple databases. Other databases included EBSCOhost, Science Direct, and Google Scholar. After reviewing multiple articles from specific journals, the journals became a beginning search area as well. The IRS website and external links also provided a significant source of literature.

### **Human Capital Theory**

The human capital theory helps scholars explain how training is an investment (Schultz, 1961, 1993). An increased knowledge base of individuals becomes possible with investment into expanding the capabilities and by guiding growth of individuals (Schultz, 1993). Schultz (1961, 1993) found investing in the creation of knowledge and supporting the development of individuals who already hold strengths in the area is the key to progress and improvements. Schultz (1961) explained how expecting training costs and considering the costs necessary improved individual capabilities. Improving training by investing in the volunteers and individuals contributing to VITA programs aligns with the human capital theory.

Investment in human capital reflects on the individual undergoing the training, the firm investing in the training, and the country (Bae & Patterson, 2014). Human capital

grants competitive advantage for the organization and professional development for individuals (Olmedo-Cifuentes & Martín-León, 2015; Zhuang & Girginov, 2012).

According to Zhuang and Girginov (2012), human capital contributes to volunteerism and the level of training and education provided insight into the willingness to volunteer. Under the human capital theory conceptual framework, organizations must consider how investment into human development may contribute to the success of the organization (Olmedo-Cifuentes & Martín-León, 2015). How organizations invest in human capital also contributes to how nations design and implement nationwide training and education programs (Bae & Patterson, 2014).

Human capital investments may include investing in training and education programs granting individuals growth and expansion of current and new knowledge. Human capital investment should include education and training, expanding the capabilities of individuals (Wright, Coff, & Moliterno, 2014). Investing funds into training volunteers and continuously promoting engagement helps with both competence and professional development (Johnson et al., 2014).

For training effectiveness, the training methods employed need to expand on current individual abilities and knowledge in conjunction with guiding behaviors (Martin, Kolomitro, & Lam, 2014). Individual human capital includes characteristics such as attitudes, experience, and education (Olmedo-Cifuentes & Martín-León, 2015). Service companies must rely on the human capital provided by individuals as a means for sustainability (Olmedo-Cifuentes & Martín-León, 2015). Employees achieve job

satisfaction when the organization uses training to help expand individual skills and knowledge (Olmedo-Cifuentes & Martín-León, 2015).

As defined, *human capital* is the knowledge base of individuals (Olmedo-Cifuentes & Martín-León, 2015). General human capital includes the individual approach to paying for an education and considered useful throughout many fields or organizations (Horner, 2015). Investing in human capital at the individual level results in the sacrifice of the time and cost associated with funding an education (Cornacchione & Daugherty, 2013). However, the costs can relate to individual advancement and benefit to the organization where the individual used the education (Cornacchione & Daugherty, 2013).

Firm-specific human capital focuses on the education and training provided for a specific organization (Kryscynski & Ulrich, 2015). At the firm-specific level, training and education provides a specific benefit to the organization without consideration for the education and training for individuals (Kryscynski & Ulrich, 2015). Firm-specific human capital may also result in reluctance of both investment and participation on behalf of the individual because of a potential lack of transference (Coff & Raffiee, 2015). Individual capabilities, knowledge, and experience may provide benefit through efficiency and effectiveness at the organizational level (Olmedo-Cifuentes & Martínez-León, 2015). A dollar value cannot show organizational benefit provided by improved efficiency and effectiveness (Olmedo-Cifuentes & Martínez-León, 2015). Kryscynski and Ulrich (2015) indicated that managers should take great care in assigning all individuals participating to the best position based on capabilities. Assigning responsibilities to the fittest individual based on capabilities helps ensure human capital development in each specific area of the

organization (Kryscynski & Ulrick, 2015). Lin, Huang, Du, and Lin (2012) explained how disclosing human capital contributes to stakeholder satisfaction and increased employee satisfaction through effective communication.

Grable (2015) warned against reliance on, as the benefits will eventually decrease. Individual human capital is not replicable and knowledge generation eventually reaches a maximum (Grable, 2015). Nyberg and Ployhart (2013) described decreased benefits with the collective turnover defined as context-emergent turnover (CET). Investments into human capital by organizations lose value when an employee leaves the organization (Nyberg & Ployhart, 2013). Shaw, Park, and Kim (2013) showed the losses were less when an employee leaves the organization and investment amounts were low.

**Other applicable theories.** Multiple theories relate to training, learning, and maximizing the productivity of individuals including resource-based view theory, cognitive learning theory, social learning theory, and the theory of planned behavior. Each additional theory receives description and may contribute to expanding current knowledge regarding training strategies. I deemed the human capital theory most fitting for the research regardless of the additional contributory potential each theory held.

A resource-based view considers how firms use resources in developing strategic measures for competitive advantage (Lockett & Wild, 2014). According to Wernerfelt (1984), practitioners use the resource-based to focus on the resources used to achieve an output and ignore products in competitive advantage. Under a resource-based view, all identified resources are internal and ignore external factors (Wójcik, 2015). Using a resource-based view, an organization cannot replicate other organizations given the

complexity to the levels of resources involved in a firm (Wernerfelt, 2013). Resource-based view does not explain how failure occurs in changing organizations or equally competitive organizations (Wójcik, 2015).

Learning theories require designing and implementing teaching strategies to reach the learner in the most effective way (Alias, Lashari, Akasah, & Kesot, 2014). Ahmad, Jehanzeb, and Alkelabi (2012) defined the *cognitive learning theory* as a learning model using reviewing results and feedback as the learning structure. Learning occurs through observable results (Ahmad et al., 2012). Using a cognitive approach, learners must know the available strategies and apply the best model for solving a problem (Strang, 2014). A cognitive learning strategy gives learners the necessary tools for assessing the situation and accurately applying knowledge to solve a problem (Strang, 2014). Measuring cognitive learning through testing and memory requirements threatens the accuracy of measuring the individual's actual knowledge (Frisby, Mansson, & Kaufmann, 2014).

The social learning theory indicates that individuals learn from others and perceive the learned behaviors as acceptable regardless of whether the behavior is positive or negative (Maskaly & Donner, 2015). Individuals within an organization must model the desired behaviors anticipating others follow the desired behaviors (Ahmad et al., 2012). The theory of planned behavior uses measurements of knowledge, attitudes, and norms, to predict certain outcomes (Nelson, Cook, & Ingram, 2014). Lee, Won, and Bang (2014) used the theory of planned behavior as an explanation for why individuals volunteered and continued to do so. The authors used the theory's characteristics of



norms, attitudes, and intentions to explain why volunteers in some volunteer settings may return (Lee et al., 2014).

### **Training**

Investing in human capital usually rewards the individuals participating in the training with monetary benefits such as increased wages (Bae & Patterson, 2014). Some nonprofit organizations see required training as an additional hurdle to volunteer retention; few volunteers receive pay for volunteer work (Steimel, 2013). Training policies and procedures are harder to enforce without pay, yet the need for volunteers remained (Steimel, 2013). In the following section, I provide a literature review relating to various training methods and applications as related to both volunteer retention and volunteer competence in volunteer tax programs.

Implementation of effective training methods may increase or change existing knowledge (Nag & Das, 2015). Training, a component of human capital investment, involves the development of individuals for the benefit to the organization (Jayakumar & Sulthan, 2014). Organizations must implement effective training programs aiding in successful employee performance (Huang, Strawderman, Babski-Reeves, Ahmeds, & Salehi, 2014). According to Huang et al. (2014), sufficient training directly contributes to successful mission accomplishment for the organization. Organizational strengths depend on the skills and abilities of individuals in the given setting (Ahmad et al., 2012).

Training practice outcomes vary in effectiveness. Training effectiveness refers to how information relayed during training transfers to the actual work completed (Jayakumar & Sulthan, 2014). Effective training programs help increase employee

productivity, morale, and motivation (Jayakumar & Sulthan, 2014). According to McGrath and Percival (2013), developing training goals requires individuals to determine the types of training required for further human capital development. An effective training program would focus on the organization's mission and needs also giving the employee a sense of contribution to the organization (Jayakumar & Sulthan, 2014).

VITA site coordinators receive and use the VITA coordinator training manual each year (IRS, 2014h). The facilitation of training programs requires model individuals who participate to have influential and positive attitudes (Johnson et al., 2014). Individual personalities will affect the human capital training outcomes (Oh, Kim, & Van Iddekinge, 2015). Tax professionals who do not fit into the social environment, including the values and skills, are unlikely to remain in the position (Siegel, Blackwood, & Landy, 2010). In addition, encouragement and support offered by both trainees and trainers fosters growth and learning (Johnson et al., 2014).

Training alone will not guide individual behavior, requires multiple follow-ups, and should use a variety of methods (Edmunds, Beidas, & Kendall, 2013). Using an effective training method for each individual may help drive the sufficient transference of knowledge (Schubert, Stroback, & Karbach, 2014). Training programs must also undergo regular assessment and adjustment consistently ensuring training effectiveness (Dachner, Saxton, Noe, & Keeton, 2013). All training programs must consistently adjust and modify based on changes in workplaces, learning, and competencies (Spöttl & Schulte, 2015). Consistent adjustment, or knowledge management, is a means for maintaining or achieving competitive advantage and developing individuals based on changes in

technology, communication, or processes (Perez-Soltero, Amaya-Melendrez, & Barcelo-Valenzuela, 2013).

The most effective training means trainers understand the best methods for each situation and effectiveness successfully converts to retained information and application (Jayakumar & Sulthan, 2014). Martin et al. (2014) conducted an extensive literature review and compiled a list of the most common best practices but could not determine a definitive list. According to Martin et al., each method came with varying costs, time commitments, and levels of involvement. Milhem, Abushamsieh, and Pérez Aróstegui (2014) outlined six steps to improve training programs as follows:

- Align training with the mission.
- Improve individual performance.
- Reduce time to achieve competence.
- Select the best training delivery methods.
- Consider all possible trainers.
- Identify issues with training methods and repeat successful components.

Some training methods encourage errors, known as error encouragement, or error management training (Loh, Andrews, Hesketh, & Griffin, 2013). Negative knowledge is an integral part of the learning process as the method of training creates awareness of the errors as they arise (Rach, Ufer, & Heinze, 2013). Error encouragement training encouraged individuals to learn from mistakes in training, thus improving recognition of the error in the future (Loh et al., 2013).

The IRS-provided training materials include a variety of tax topics and tax returns to work through as well as practice software training to familiarize with the computer-based preparation (IRS, 2015c). The required certification exam has two levels, basic and advanced, with additional modules highlighting specific tax situations (IRS, 2014h). Each level includes various tax topics and individuals may not prepare taxes outside the scope described within each certification level (IRS, 2015f). All information about preparing taxes at each level includes a manual with multiple examples allowing potential volunteers to work through practice scenarios and check the solutions (IRS, 2015f). Test takers must complete tax returns to answer some questions on the test. Individuals may use all learning materials during the test (IRS, 2014h).

Training methods require continuous evaluation and monitoring of effectiveness (Milhem et al., 2014). Kirkpatrick (2006) developed four levels of evaluation to measure training effectiveness. According to Kirkpatrick (2006), the evaluation levels include:

- Level 1, reaction, is the immediate reaction trainees have on training.
- Level 2, learning, evaluates the acquisition of new knowledge from the training.
- Level 3, behavior, evaluates transference of the material taught.
- Level 4, results, examines the benefits received from the training.

Trainers should make decisions based on thoroughly considering options and making the best choices for the situation regardless of defined standards (Yardley & Dornan, 2012). Individuals asked to evaluate Kirkpatrick's Levels 3 and 4 did not result in consistent evaluations. Behaviors and results require additional investigation into the interpretation of training evaluation concepts (Kennedy, Chyung, Winieck, & Brinkerhoff, 2014). On

the contrary, other researchers explained how trainers using Kirkpatrick's Levels 3 and 4 evaluate the transference to actual situations (Saks & Burke, 2012; Yardley & Dornan, 2012).

Training programs in organizations require interpersonal skills and consistent communication among all individuals participating (Johnson et al., 2014). Appropriate communication and training hold equal importance in volunteer settings (Johnson et al., 2014). Feedback and communication skills helped training programs improve Kirkpatrick's levels of evaluation (Perron et al., 2013). Effective communication skills embedded into training may not only improve training and engagement but aid in volunteer retention (Johnson et al., 2014). Communication training helps improve employee engagement and job satisfaction (Hynes, 2012).

Trainers should show the potential benefits to volunteering to retain volunteers. Most volunteers choose to volunteer for internal satisfaction (Wollebæk, Skirstad, & Hanstad, 2014). In addition, trainers hold a unique opportunity to remind volunteers of their influence on the community and should emphasize the potential for community engagement (Johnson et al., 2014). Student volunteers improved communication and community relation skills, which carried forward to professional lives (Boneck, Barnes, & Stillman, 2014).

Through training lies additional potential for building volunteer leadership and teamwork skills (Lockett & Boyd, 2012). Promoting personal growth and engagement benefits the community and helps retain volunteers (Hynes, 2012). Although community leadership may provide strong benefits to volunteers, many challenges prevent

organizations from obtaining quality volunteers (Steimel, 2013). Difficult training processes often discourage quality volunteers from participating (Steimel, 2013).

Volunteer recruiters may decide to stress how volunteers contribute to community improvement and helping others without considering pay (Al Khoury et al., 2014). Although employees feel empowered and find training beneficial, a greater positive relationship existed between training and satisfaction when pay was involved (Al Khoury et al., 2014). Instead of focusing on pay in a volunteer setting, volunteer leaders should emphasize benefits to the community (Johnson et al., 2014). Trainers may also choose to stress the personal satisfaction volunteers obtain through increased knowledge and feelings of self-fulfillment (Bae & Patterson, 2014).

Individuals taking on volunteer opportunities in the tax profession do so for many reasons. Statistics indicated the volunteers participating in professional volunteer opportunities tended to be fairly educated (Bureau of Labor Statistics, 2014). Volunteers also tended to have some type of human capital pertaining to the volunteer organization or activity (Lee & Brudney, 2012). Students pursuing accounting or business degrees benefited through the service-learning component of participating in VITA programs as volunteers (Apostolou, Dorminey, Hassell, & Watson, 2013).

Training to ensure individuals comply with given requirements and regulations can occur through positive or negative environments. According to Chen, Ramamurthy and Wen (2013), variations of the control and compliance measures can be positive or negative. In a positive environment, rewards motivate specific behaviors. Negative environments deter individuals from certain behaviors with punishment. Punishments and

rewards held higher contributions to behaviors with a higher certainty of the described punishment or reward. The level of significance for each of the models helps deter unwanted behaviors (Chen et al., 2013).

### **Tax Preparation**

A variety of tax scams threaten individual taxpayers each year (IRS, 2015c). Tax return preparer fraud, identity theft, inflated refund claims, hiding income, false income, and false tax arguments potentially affect taxpayers using the volunteer setting. In the following section, I discuss various components of tax preparation. Tax preparation encompasses multiple components, tying together to the completion of an accurate tax return. The components include the overall profession; tax law, including various special topics of consideration; and how each reflects a volunteer setting.

**The tax profession.** Preparing tax returns comes with a set of complex rules and regulations regardless of the tax return preparers' level of certification (Sapie, Abdullah, & Ismail, 2013). Tax preparation can be an intimidating process, often confusing to individuals without training or tax law knowledge (Tan, 2014). Out of concern for complex tax laws, many taxpayers rely on tax professionals (Tan, 2014). Taxpayers often have concerns about the complex knowledge requirements of tax law and preparation requirements (Sapie et al., 2013).

Circular 230, a regulation regarding ethics and the tax profession, requires tax preparers to act with the utmost care in tax preparation and represent the taxpayer in all positions taken (IRS, 2014g). Tax practitioners play a dual role in working for both the taxpayer and compliantly following tax laws (Fogarty & Jones, 2014; Pickhardt & Prinz,

2014). A dual role can make acting on the behalf of the taxpayers' best interest difficult (Fogarty & Jones, 2014). The interactions and relationship outcomes between the taxpayer and the tax preparer involve multiple variables and a variety of individual dynamics in determining the fault and intent of tax return decisions (Tan, 2014).

In more complex tax situations, taxpayers preferred placing trust in an individual possessing the required tax knowledge (Bechwati, 2011). However, many tax preparation organizations charge fees based on tax refund amounts or the complexity of the information provided on the return (Lim, DeJohn, & Murray, 2012). Companies may also charge high interest rates for financial assistance needed for fee payment while awaiting the refund (Lim et al., 2012). Tax preparation organizations can use high interest rates to their advantage by understanding taxpayer willingness to pay for the service due to complexity (Bechwati, 2011). Taxpayers are also more likely to pay the fees when they have little knowledge about tax laws and compliance requirements (Bechwati, 2011).

Tax noncompliance is a concern for tax collectors because tax payments rely on the integrity of each individual (IRS, 2015a). In 2010, tax noncompliance contributed to a loss of approximately \$305 billion in federal revenue (DeZoort, Harrison, & Schnee, 2012). Upon discovery of noncompliance, the assignment of fault relies upon the IRS or tax courts (Toscher & Bauserman, 2013). Employees who contributed to tax crimes may face up to 5 years in prison or up to \$500,000 in fines (Drucker, Maguire, & Wolf, 2012). In an opposing study, Compin (2013) found tax preparers with knowledge of potential personal liability might be less likely to commit tax crimes.



**Volunteer tax programs.** In 1969, the IRS created VITA programs as a means for assisting qualifying individuals with tax preparation (Poston & Smith, 2015). The IRS implemented SPEC programs for better maintenance of strong community relationships and gave communities the opportunity to assist underserved taxpayers with preparation and assistance (TIGTA, 2012d). VITA programs offer free tax preparation services to taxpayers under a set income threshold (IRS, 2014e). In 2014, the threshold was set at a maximum income of \$53,000, although the median income level in 2013 was \$51,759 indicating a significant number of individuals qualify for assistance through VITA (DeNavas-Walt & Proctor, 2014; IRS, 2014d). During 2014, volunteers prepared more than 3,000,000 free tax returns through VITA, Tax Counseling for the Elderly (TCE), or American Association for Retired Persons (AARP) based on qualifications (Taxpayer Advocate Service, 2014a, p. 18). However, with the decreased support offered by the IRS and the closing of the IRS tax preparation sites, individuals who do not qualify for the programs lose all access to free assistance (Taxpayer Advocate Service, 2014a, p. 56).

The IRS provides the software VITA sites use. Each individual VITA site holds responsibility for all other operations including recruitment and training (Taxpayer Advocate Service, 2014a, p. 56). Individuals wishing to volunteer must minimally pass a tax knowledge exam, which is open book and allows research (IRS, 2015c). Other individuals or supervisors of the program must review prepared tax returns for quality and accuracy (Fellows, 2013). Volunteers contribute to successful VITA program operation, and volunteering individuals must pass competency exams before legally completing a tax return (IRS, 2014j). Higher advancement through passing tax exams

enables more complicated tax completion (Fischer, Anders, Brown, & Vilasi, 2011).

Noncompliant behavior on behalf of the volunteers could result in lost funding by the IRS (IRS, 2013d).

A portion of VITA site funding available comes from the IRS through grants for any needs related to accurate tax preparation, including volunteer training (Taxpayer Advocate Service, 2014a; TIGTA, 2012a). The VITA program is a matching grant program allowing SPEC to match VITA site funds assisting in achieving program objectives (TIGTA, 2012a). Among the objectives, enhanced training and improved preparation accuracy qualifies a site for grant funding (IRS, 2014c). The services the IRS offered to underserved taxpayer significantly decreased each year and relied more heavily upon VITA sites (Taxpayer Advocate Service, 2014a). VITA partners remain responsible for providing the site, training, publicity, and recruitment each year (Taxpayer Advocate Service, 2014a). The training responsibilities fall in the hands of the coordinators who must ensure the volunteers meet the certification requirements before preparing taxes at a VITA site (IRS, 2014h).

The TIGTA (2012a) conducted a study and determined grant recipients were not meeting the expected mission of serving low-income taxpayers. In 2014, an annual report to Congress noted the IRS is steadily providing fewer services although more taxpayers need tax assistance (Taxpayer Advocate Service, 2014a). VITA program sites received increased funding on an annual basis without increased tax return preparation (TIGTA, 2012a). The number of tax returns prepared annually by VITA program sites steadily

increases each year although the funding awarded by the IRS decreases each year (Taxpayer Advocate Service, 2014a).

Many academic programs consider VITA program service an exceptional service-learning component (Poston & Smith, 2015). Building knowledge through education and training, a university developed VITA site offered a two credit hour course giving both classroom training as well as tax preparation experience (Miller & Thalacker, 2013). The in class training entailed learning the IRS software and covering the material covered on the VITA certification exams; remaining time allowed the instructor to review VITA policies and procedures (Miller & Thalacker, 2013).

Boston took on a project offering free credit counseling services to individuals using the free tax services offered at VITA program sites (Meier & Sprenger, 2013). Only approximately 55% of the free tax service beneficiaries accepted the counseling services (Meier & Sprenger, 2013). A New York VITA site took a similar approach and added a savings program (Tucker, Key, & Grinstein-Weiss, 2014). Tucker et al. (2014) discovered the savings programs provided benefits to taxpayers and contributed to increased savings account deposits.

Ventures into serving taxpayers were not as highly accepted as the traditional volunteer assistance (TIGTA, 2012b). In an audit of VITA programs, the TIGTA reminded the IRS of the vital role volunteers play in the tax system; self-assistance programs and online preparation were not as highly accepted because of unavailability of volunteers with tax knowledge (TIGTA, 2012b). Taxpayers eligible for preparation through the VITA program gain access to knowledgeable tax preparers (IRS, 2014e).

Given the opportunity, some nonprofit organizations excel at educating lower income taxpayers by offering financial literature at the VITA site (Bobbitt, Bowen, Kuleck, & Taverno, 2012). Bobbitt et al. (2012) found financial literature beneficial for individuals and gave the participating taxpayers a chance to improve financial situations. Individuals make better financial decisions when they understand the consequences and the repercussions of actions (Meier & Sprenger, 2013).

**Tax compliance.** The United States loses an estimated \$450 million in tax revenue each year due to taxpayer noncompliance (Bobek et al., 2013). Auditors secretly visiting VITA programs for tax preparation reported only 49% accuracy with respect to the tax return (TIGTA, 2012c). Although the less than 50% accuracy rate may seem alarming, the amount is a 10% increase in accuracy since the same audit the prior year (TIGTA, 2012c). Inaccuracies among VITA sites included lost credits or deductions and incomplete intake form preparations (TIGTA, 2012c).

Research studies involving tax accuracy and compliance may have questionable validity because of legality. Noncomplying individuals did not want to incriminate his or her self by disclosing such (Bobek et al., 2013). A review of prior year's tax returns compared to reporting to business bureaus, Cebula (2013) found the higher the tax rate, the higher the potential for evading tax responsibilities. Contrarily, Maroney, Jackson, Rupert, and Zhang (2012) showed increased acceptance of higher tax rates when taxpayers received certain information regarding the need for tax dollars for sustainability of certain government programs such as social security (Maroney et al., 2012).

Ethical training requirements for VITA site volunteers require volunteers to use due diligence to ensure tax compliance (IRS, 2015f). Maciejovsky, Schwarzenberger, and Kirchler (2012) explored ethical behavior among tax preparers and found increased fines did not influence tax compliance. Taxpayers tend to follow the norms of their environment; therefore, publicizing tax fraud leads honest taxpayers to believe the act of noncompliance normal and acceptable behavior (Maciejovsky et al., 2012). In contrast, Alm and Torgler (2011) investigated why more tax fraud does not exist and argued taxpayers complied with tax laws although the chances of audit are not always high. Individuals experiencing higher sympathetic or empathetic behaviors exhibit higher tax compliance (Calvet & Alm, 2014). Molero and Pujol (2012) found taxpayers were more likely to comply with tax laws if they understood the fiscal responsibility to do so and were aware of the lack of compliance of others. Researchers found a lack of significant relationships among most variables associated with tax morals (Molero & Pujol, 2012). Taxpayers with higher charitable contributions were more likely to take on tax evasion (Calvet & Alm, 2014). Doyle, Hughes, and Summers (2013) found tax preparers are less likely to act morally in the tax profession than in a social setting.

Accurate tax return completion requires successful integration of not only the taxpayer and the IRS; the process must also involve the tax preparer and the preparing organization (Pickhardt & Prinz, 2014). The statute of limitations on tax noncompliance and inaccurate tax returns can remain open indefinitely, even if the taxpayer had no intent to commit fraud and the noncompliance landed on the tax preparer (Toscher & Bauserman, 2013). Consistent interactions among taxpayers, preparers, and the IRS were

vital to avoid tax evasion issues (Pickhardt & Prinz, 2014). Pickhardt and Prinz (2014) suggested measures taken to enforce nonfraudulent tax returns were sufficient but taking additional measures to encourage compliance would benefit the tax system.

**Regulatory action.** Many laws and regulations seek minimization of unethical and fraudulent behaviors in the tax profession, yet new cases still appear. In 1989, the standards of care for tax return preparer penalty became more objective and adjusted from *negligent or intentional disregard* to *realistic probability* increasing a tax preparer's chance of penalties if a position did not have a one in three chance of being supported based on merit (Understatement of Taxpayer's Liability by Tax Return Preparer, 2016). In 1996, the IRS implemented the IRS Criminal Investigation Return Preparer Program (RPP) attempting enforcement through penalties and prosecution of noncompliant tax preparers (IRS, 2014a). Tax law does not require motive; rather, any voluntary and specifically intentional violation of a known law is neglect of the law (Drucker et al., 2012).

In 2011, the IRS enacted a competency exam requirement for tax professionals (Tolan, 2012). The U.S. Supreme Court overthrew a competency exam requirement in 2013 (IRS, 2013c). According Hansen and White (2012) regulations impose penalties on tax preparers for inaccurate tax return preparation. Even though the penalties may influence the signing of a return, penalties do not always affect aggressive recommendations (Hansen & White, 2012).

**Ethical behavior.** In addition to tax competency exams required by tax preparation volunteers, all volunteers assisting in VITA programs must review material

for and pass an ethics certification exam (IRS, 2014j). Ethical behavior requires individuals to act on doing what is right, based on following prescribed standards of conduct and moral standards (Noriega & Drew, 2013). The IRS defined unethical behaviors as having intentional disregard for policies (IRS, 2015g).

VITA site coordinators must ensure all volunteers maintain the most ethical and honest behaviors in volunteer tax preparation (IRS, 2014j). Ethical training and certification requirements implemented for VITA programs arose because of complaints of taxes prepared at VITA sites (IRS, 2015g). VITA site coordinators must certify he or she will maintain ethical conduct at VITA sites (Form 13533) and verify each volunteer has completed and passed standards of conducts ethics training as well as sign the *Volunteer Standards of Conduct Agreement* (Form 13615) (IRS, 2015g).

How individuals apply ethical behaviors varies from case to case (Doyle et al., 2013). According to Doyle et al. (2013), tax practitioners in a client-oriented environment do not use moral or ethical reasoning in practice. De Bock, Vermeir, and Van Kenhove (2013) found double standards with unethical behavior. If consumers have a close relationship with an individual or company, unethical behavior is more acceptable than when there is a limited or no relationship between the two parties (De Bock et al., 2013). The VITA site coordinators take responsibility for ensuring unethical behaviors do not receive acceptance (IRS, 2015e).

***Ethics as part of training and education.*** Education and training comprise the two main components of human capital investments. Education is typically at the individual investment level and training occurs at the organizational level (Olmedo-

Cifuentes & Martín-León, 2015). Implementing ethical education influenced how individuals act in ethical situations (Noel & Hathorn, 2013). Participants with prior ethics training were more likely to respond with higher consideration of ethics (Noel & Hathorn, 2013).

One approach to teaching ethics requires incorporation of ethical dilemmas and situations throughout the curriculum. A curriculum approach does not separate ethics, improving ethical decisions are part of everyday business decision making (Dzuranin, Shortridge, & Smith, 2013). Dzuranin et al. (2013) determined ethics incorporated throughout business curriculum helps students appropriately recognize and address ethical dilemmas as they arise throughout multiple scenarios.

A second approach to teaching ethics is to offer a separate course on ethics in businesses. In higher education, offering a specific ethics course may be required or optional (Slocum, Rohlfer, & Gonzalez-Canton, 2014). Teaching ethical behavior in schools is important but organizations have a similar responsibility to promote ethical behavior as part of the business strategy (Sigurjonsson, Arnardottir, Vaima, & Rikharsson, 2015). Slocum et al. (2014) provided information based on their own application of inserting ethics into everyday business curriculum without labeling the assignment as ethics cases. Through such embedding, the students received the tools needed to work through ethical situations in a manner in which the situations arose as everyday business activities (Slocum et al., 2014). When curriculum design incorporated ethical cases, students developed heightened awareness to ethical situations (Martinov-



Bennie & Mladenovic, 2015). Kretz (2015) recommended focusing on ethical actions rather than recognizing the behaviors.

***Ethics in organizational culture.*** According to Nygaard, Biong, Silkoset, and Kidwell (2015), values of the organization play a role in the ethical behaviors of individuals within the organization. Culture and educational reinforcement may help control or influence unethical and ethical behavior. By investing in human development, VITA sites may help reinforce ethical behaviors through education and creating a culture of positive behaviors. The overall culture of the organization sets the stage for individual actions in an organization. The ethical environment may contribute to employee satisfaction and productivity. Lee, Yu, Sirgy, Singhapakdi, and Lucianetti (2015) found implicit ethical foundations in the workplace contributed to a positive effect on job satisfaction. Implementing implicit ethical practices in an organization contributes to job satisfaction, but leaders must commit to and display the model behaviors (Vital & Singhapakdi, 2008).

Khademfar, Idris, Omar, Ismail, and Arabamiry (2013) found the ethical climate of an organization contributed to productivity. Counterproductive workplace behaviors arise when poor leadership or conflict become present in the workplace (Boddy, 2014). Belot and Schröder (2013) used the principal agent theory for examining unproductive behaviors and found counterproductive workplace behaviors included inaccurate work and actual theft.

**Earned income tax credit.** The Earned Income Tax Credit (EITC) is a refundable individual income tax credit available to taxpayers with employment income

considered low to moderate (IRS, 2015b). The IRS has a screening system in place and consistently attempts to improve the clarity of qualification requirements (IRS, 2014a). Due to the nature of the credit, the IRS required qualifying individuals to document items ensuring qualification (IRS, 2015b).

Lipman (2013) found the required documentation and steps for qualification resulted in an inaccurate calculation of the credit although the refund amounts are significant. Regardless of intent to maximize EITC, many tax returns prepared with EITC are inaccurate (Lipman, 2013). The IRS determined the two highest contributors over claimed EITC were qualifying children and misreporting income. Based on the EITC tax returns audited, only 70% of the returns claimed the correct number of qualifying children (IRS, 2014a). Each type of error is difficult to separate from the entire return. Multiple errors on tax returns make separating each error type from the entire return difficult. Qualifying child errors accounted for around \$3 billion in over claimed EITC whereas misreported income accounted for approximately \$2.9 billion (IRS, 2014a).

Misstated income represents approximately two-thirds of the known EITC errors (IRS, 2014b). Misreporting income included both overreporting and underreporting income (IRS, 2014a). On the other hand, Tach and Halpern-Meehin (2014) indicated recipients of EITC did not adjust life events when the potential for loss of the credit would result. Individuals receiving EITC did not fully understand the credit and would not lie to continue receiving the credit (Tach & Halpern-Meehin, 2014).

**Information security.** The IRS lists protecting the sensitive information provided on tax returns as an important factor in tax preparation services of any type (IRS, 2015c).

Form 13615, required by the IRS for any volunteers preparing tax returns at VITA sites, lists the security requirements, including adherence to quality as set forth by the information protection requirements (IRS, 2013c). Data security issues arise based on internal factors 62% of the time according to a survey conducted in English corporations (Chen et al., 2013). Data theft from improper security may result in lost confidence, criminal procedures, as well as identity theft of the individuals (Gayed & Zyromski, 2013).

Humans generate the majority concern in the security chain, and employees or individuals inside the organization pose the most significant threats (Chen et al., 2013; D'Arcy, Herath, & Shoss, 2014). Management should implement information security policies and address all potential security concerns (Soomro, Shah, & Ahmed, 2016). Stressing the importance of protection policies through training played a role in the effectiveness of security measures (Sipone, Mahmood, & Pahnla, 2014). Using steering committees to drive development of effective information security policies helps implement information security knowledge sharing (Flores, Antonsen, & Ekstedt, 2014). Employees take the attitudes of colleagues into consideration when determining the importance of information security policies (Safa et al., 2015).

Information security contributed to employee stress because of additional demands (D'Arcy et al., 2014). Using coping theory, D'Arcy et al. (2014) discovered individuals found information security measures an increased stressor and was considered an additional complexity to employee workloads. Such employee behavior came with easily rationalized explanations. Individuals must embrace information security policies

as a vital component of workplace activities and recognize such practices as a part of the daily routine (D'Arcy et al., 2014). Safa et al. (2015) found information security behaviors and attitudes did change when employees had available access to information security policies and an understanding of the required procedures.

**Identity theft.** Identity theft is an issue both inside and outside the tax profession. Identity theft is the illegal use of another person's identification information (Piquero, Cohen, & Piquero, 2011). Tax related identity theft involves using another taxpayer's social security number for purposes of filing a tax return (IRS, 2014e). The Taxpayer Advocate Service cited more than 40,000 cases of identity theft in 2014 with more than 50% of the sample size studied a result of duplicate filing (Taxpayer Advocate Service, 2014b). As technology advances, identity theft will continue to mature and expand (Piquero et al., 2011). Gayed and Zyromski (2013) found data security, especially personal identification information, required considerable security measures to ensure clients the best confidence attainable. When data is lost or security breached, all organizations suffer losses in addition to the clients (Gayed & Zyromski, 2013). Data security breaches resulted in financial losses as well as the potential for criminal penalties, but also implied identity theft over data theft held little significance (Gayed & Zyromski, 2013). The TIGTA required the IRS give additional evaluation to current identity theft measures and work to ease the burden of taxpayers affected by identity theft in tax preparation (TIGTA, 2015).

**Security requirements in volunteer settings.** Volunteers play a role in protecting information provided by VITA program clients. Metalidou et al. (2014)

provided a short summation on the human involvement contribution to information security. Although the authors cited a number of factors humans contribute to information security, the focus centered on select major contributory factors: lack of motivation; lack of awareness; beliefs; behaviors; inadequate technological use; and computer security risks (Metalidou et al., 2014). Steimel (2013) did not address specific issues on information security in a study exploring volunteer training and identification, but did point out a challenge surrounding the difficulty finding and keeping volunteers when strict policies become required.

Zhuang and Girginov (2012) used human capital theory to explain how training and education benefit both individuals as well as the organization. In the preceding literature review, I explained the integral relationship between the human capital theory and training. Training in volunteer tax preparation settings requires assistance from the VITA site coordinator. The VITA site coordinator's role and the importance of effective training received explanation. The IRS listed most common errors along with areas of concern relating to the tax profession to explain the various areas where accuracy rates could improve in tax preparation. The most common errors and concerns included ethics, the earned income tax credit, and information security. Ethical concepts received analysis to determine whether training could improve ethical behaviors.

### **Transition**

In Section 1, I introduced the research study on the training strategies VITA site coordinators use to minimize inaccuracies in tax preparation; including the problem statement, purpose statement, nature of the study, research questions, conceptual

framework, significance of the study, and the literature review. I used extant literature on various categories relating to the lack of studies on strategies for training at VITA sites to highlight the need for further research in the area. Despite tax law complexity, taxpayers should receive accurate tax preparation regardless of payment arrangements. Training individuals participating in VITA programs may help reduce the inaccuracy rates of tax returns prepared at VITA sites as well as increase the confidence tax payers have in the free service. Many components of tax preparation require review when training in volunteer settings. Not only is tax preparation and tax law complex; ethics, culture, and proper information security must contribute to the training policies of volunteer settings. Although each component has previous research, no current research exists regarding the complex environment on how to improve the business problem. The human capital theory helps researchers by incorporating the benefits of investing in individuals involved in preparing tax returns as a means for improving the overall tax preparation process at the volunteer level.

In Section 2, I explain the selected research methods and design along with the plan of data organization, data collection, and data analysis techniques chosen. A qualitative case study approach gives researchers an opportunity to review archived data and interview VITA site coordinators obtaining additional information into the insight of current training policies. In Section 3, I explain the data collection, research findings, application to professional practice, and implications for social change.

## Section 2: The Project

Taxpayers under a specific income range qualify for free tax preparation through VITA programs. In 2012, the TIGTA described a set of required changes necessary for better meeting the needs of individuals receiving service via VITA programs (TIGTA, 2012a). The problem under exploration in this study was how to improve training for better accuracy for individuals using free tax preparation through VITA. Better understanding of the best training practices leaders implement in VITA programs may help improve the accuracy of the programs. In the following section, I describe the research project, the intended purpose of the qualitative multiple case study design, and the role the researcher played in data collection and analysis. Later, in Section 2, I describe the participants and selection process of the individuals.

### **Purpose Statement**

The purpose of the qualitative case study was to explore the training strategies that VITA site coordinators use to improve tax return accuracy. The target population selected includes northwest Indiana VITA site coordinators, selected because of experience with exceptional accuracy rates in tax returns. VITA site coordinators who read the results of the study may contribute to social change by implementing effective training strategies to increase accuracy rates for clients using VITA tax preparation services in northwest Indiana. VITA sites exist to help better serve individuals with low to moderate-income levels trying to gain access to appropriate tax preparation services. By improving the training volunteers receive, taxpayers may gain better service for tax preparation.

### **Role of the Researcher**

When using a qualitative research method, the researcher acts as the primary data collection instrument (Xu & Storr, 2012). I was responsible for conducting interviews, transcribing recorded interview information, member checking data, developing themes, and analyzing archived documentation. In the following section, I explain the level of participation during the data collection and analysis phase of the qualitative case study.

Qualitative researchers recognize they are the research instrument and must collect data in multiple ways (Xu & Storr, 2012). Interviews and archived reports comprised the data collection methods for the doctoral study. My role in conducting, transcribing, and analyzing was as the data collection instrument.

During the interviews, body language may provide additional detail to the recorded interview. Observing body language during the interview process provided as much detail as the actual interview (Varga-Dobai, 2012; Xu & Storr, 2012). Researchers should record facial expressions and nonverbal responses recognized during the interview via a journal of reflections (Chenail, 2011). I kept a journal recording any observations that may prove important during the data analysis phase.

McDermid, Peters, Jackson, and Daly (2014) warned researchers to use caution when selecting participants with whom they held professional or personal relationships. They must take care to protect individuals interviewed and avoid potential harm with careers and relationships (McDermid et al., 2014). At the beginning of the research process, I held no affiliation with the VITA program, but I did later take on a reviewer



role in a VITA program for the 2014 tax filing season. The site coordinator is also a work colleague and was excluded from the list of potential participants for protection purposes.

Researchers must follow appropriate measures to maintain ethical standards throughout the process. All participants received respect, confidentiality, and safety as prescribed by the Belmont Report (Department of Health, Education, and Welfare, 1979). As previously mentioned, participants did not include individuals with whom I had held previous relationships thereby avoiding the potential harm conducting research within preexisting relationships may cause.

Using research for further understanding of life experiences led to the inclusion of the researcher's personal experiences and opinions (Fassinger & Morrow, 2013). As the primary data collection instrument, researchers using interviews for data collection must act appropriately for mitigating bias (Unluer, 2012). Chenail (2011) recommended avoiding potentially leading questions and to mitigate bias for valid results. Interview design deterred bias by avoiding leading questions (Chenail, 2011; Onwuegbuzie et al., 2012).

Interviews were one method of collecting data. I minimized potential bias by using the same set of questions for all interviewees and following an interview protocol. An interview protocol helps keep interviews focused on the research and the interview questions (Franz, 2011). The protocol is in Appendix B. Interviews provide researchers with opportunities by using open-ended questions allowing the researcher to piece together opinions and to formulate a perceived level of importance (Dachner et al., 2013).

A separate step to avoid bias in research was member checking. Member checking helps confirm the interpretation of the recorded interview responses (Reilly, 2013). Snyder (2012) used member checking to give participants an interpretation of the interview and allowed participants to confirm the accuracy of interview data and provide additional feedback. I asked all participants to verify the accuracy of my interpretation of the interview data before using as part of research findings and conclusions.

The interview participant should determine the interview location (Hoover & Morrow, 2015; Jacob & Furgerson, 2012). Jacob and Furgerson (2012) recommended conducting interviews in a neutral and quiet setting to make each participant feel comfortable throughout the interview. I allowed participants to select a neutral and quiet setting but suggested a library if the setting was un conducive to the desired setting.

Jacob and Furgerson (2012) also stated interviewers should keep questions open-ended and allow participants to answer in detail giving better insight into research topics. Open-ended questions allow the interview participant to share his or her knowledge of the topic with rich explanation (Ibrahim & Edgley, 2015). Interview questions should also begin simply and gain complexity throughout the interview (Jacob & Furgerson, 2012). Starting with simple questions and adding complexity earn the participant's trust and increases his or her comfort levels (Jacob & Furgerson, 2012). I used open-ended questions, started the interview with basic questions about the participant's strategies, and gradually expanded the complexity of the questions.

## **Participants**

The participants were VITA site coordinators whose sites operated with exceptional accuracy rates. In order to participate, individuals held a VITA site coordinator position with exceptional accuracy rates for at least two tax seasons. Individuals who met the set criteria received the opportunity to participate. An area IRS representative had knowledge regarding the accuracy rates of the VITA sites in the area. Interview participants contribute to research by explaining their understanding of the research study (Applebaum, 2012). Participants selected should have experiences to share during the interview (Turner, 2010). Selecting participants with experience allows researchers to gain insight into the topic (Cutcliffe & Harder, 2012). Individuals with more than 1 year of training experience may have had better insight into the tax complexity and training requirements at the volunteer level.

Purposeful sampling allows selection by researchers based on the interview participant's knowledge and experience about the research topic (Degand, 2015). Using a purposeful sampling approach sought information from participants with direct experience with the research topic (Cutcliffe & Harder, 2012). Although the sample was nonrandom, a convenience sample narrowed down individuals fitting the participant requirements (Mitchelmore & Rowley, 2013). I selected participants based on the criteria of each participant having experience as a current VITA program site coordinator with exceptional accuracy rates within northwest Indiana. An IRS representative provided the contact information for individuals fitting the set criterion.

Institutional review boards (IRB) standards require a researcher take care to protect the well-being of study participants (Musoba, Jacob, & Robinson, 2014). Prior working professional relationships may result in the participant feeling pressure to consent regardless of comfort (McDermid et al., 2014). A question of ethics is also possible with current professional relationships (Holian & Coghlan, 2013). By researching a topic of improving a current program, I could have encountered conflict by including current colleagues. For the protection of each interview participant's well-being, colleagues did not receive consideration as potential participants.

Establishing a working relationship with interview participants is important to case study research (Yin, 2014). Establishing rapport and making participants feel comfortable starts with initial contact (Yin, 2014). Jacob and Furgerson (2012) stated participants would open up when they sensed genuine care and concern for thoughts and experiences from the researcher. Building a working relationship starts with initial contact and asking about the potential participant's professional background (Cousik, 2014). Treating participants with respect and explaining the intent of the study helps individuals feel comfortable (Morrison, Gregory, Thibodeau, & Copeland, 2012). Researchers may begin working relationships with participants by explaining the researcher's professional role in the industry (Unluer, 2012). I established a working relationship with potential participants by respectfully explaining my study, asking about the participant's background, and by explaining my role in the tax preparation and VITA industry.

Individuals feel important to the study and are therefore more likely to participate when they feel valuable to the researcher (Sánchez-Fernández, Muñoz-Leiva, & Montoro-Ríos, 2012). I spoke with participants prior to the interview and developed a working relationship, limiting correspondence to two contact occurrences before the interview. Sánchez-Fernández et al. (2012) found individuals contacted too often might respond in a more rushed manner thus harming the validity of the experiences explained.

### **Research Method and Design**

The three types of accepted research methods include qualitative, quantitative, and mixed methods (Venkatesh, Brown, & Bala, 2013). Hazzan and Nutov (2014) explained qualitative research methods as an approach to explore phenomena including human interactions and learning processes. Baškarada (2014) described triangulation as a way to use multiple data sources to explore deeper understanding of specific processes, cases, or events in case study research. Using a qualitative case study approach, I explored the best training strategies used in VITA programs by triangulating multiple forms of data.

### **Research Method**

A qualitative approach allows exploration of VITA site coordinators and the training strategies used to help with increased accuracy of tax returns. The method selected should assist in answering the research question (Yin, 2014). Qualitative research takes an interpretivist approach focusing on understanding ideas or motives behind various actions quantitative methods cannot easily uncover (Arghode, 2012; Smith, 2014). Qualitative researchers use a variety of data collection methods

representing and explaining the research topic (Denzin & Lincoln, 2011). Researchers use various pieces of data to describe the topic (Denzin & Lincoln, 2011). I used multiple forms of data collection to explain how VITA site coordinators may use training to improve accuracy rates.

Historically, quantitative research followed the paradigm of positivism, strictly adhering to the idea logic and mathematical treatment of data is the only means of gaining knowledge and drawing conclusions (Arghode, 2012; Smith, 2014). Quantitative research focuses on a vast data collection process with numerical results, later generalized to gain knowledge on the topic. Quantitative researchers do not seek further information on a particular situation but use variables as a basis for analyzing results (Thomas & Magilvy, 2011).

Typically, in quantitative research methods, researchers use statistical analysis to draw conclusions (Bezzina & Saunders, 2014). Investigating the training associated with VITA program volunteers could use surveys and a statistical approach, however, the research question requires shared knowledge of training practices used by VITA site coordinators and how training contributes to tax return accuracy. I did not seek relationships or correlations but explored a better understanding of how we can improve tax return accuracy through training.

A mixed-methods approach combines the methodologies and designs of both quantitative and qualitative methods or two designs of one method (Lal et al., 2012). Mixed methods researchers use both methods for gaining knowledge into the research area using the best methods available by combining quantitative and qualitative methods

(Zachariadis, Scott, & Barrett, 2013). Opponents of mixed-methods research cite a major problem with mixing the interpretive and positivist paradigmatic differences of qualitative and quantitative research methods; others site the combination as beneficial and complimentary together (Molina-Azorín, 2009; Venkatesh et al., 2013). Although mixed methods may be the best approach in some research problems, I looked for ways to improve training of VITA programs and did not require the inclusion of a quantitative component.

### **Research Design**

Each research method branches further with variations in research design. Qualitative research methods include a variety of research designs. Qualitative designs include: case studies, phenomenology, narrative inquiry, and ethnography (Gentles, Charles, Ploeg, & McKibbin, 2015; Loh, 2013). In the following section, I discuss why selecting a case study approach was best for the study.

The research design must align with the research questions under investigation (Baškarada, 2014). To best collect data, I selected a case study approach as a research design. I answered the research question: What training strategies do VITA site coordinators in northwest Indiana use to improve the accuracy of tax returns? I used direct explanations and opinions of VITA site coordinators and compared them with archived data of VITA training requirements and government reports.

Case studies typically involve the research of one particular person, company, or unit, examining multiple data types including observations, interviews, and reviewing historical data (Baškarada, 2014; Zivkovic, 2012). Researchers may use a case study

design to understand some phenomenon in a variety of areas including groups or organizations (Yin, 2014). A case study design is often challenging and must highlight triangulation to hold validity (Baškarada, 2014; Yin, 2014). Using a case study approach, I explored multiple VITA sites with minimal inaccuracies in the tax returns prepared.

Phenomenology refers to perception; how individuals perceive various experiences (Moustakas, 1994). Moustakas (1994) explained all knowledge and experience develops through conscious lived experiences. Essentially, as summarized by Sanders (1982), phenomenology allows individuals contributing to data collection to help show how to solve organizational issues through sharing individual experiences with the phenomena. The descriptive phenomenological approach enables the doctoral candidate to focus on the experiences encountered by the individuals participating in the research (Tuohy, Cooney, Dowling, Murphy, & Sixsmith, 2013). The best training practices are not lived experiences, making the use of phenomenology inappropriate for use in the study.

Researchers use narrative inquiry to understand people through exploration of the experiences of those individuals (McMullen & Braithwaite, 2013). Lal et al. (2012) described narrative inquiry as a method to explore or develop a theoretical explanation typically used in researching literature or artistic works. A narrative inquiry design may use the research to portray or relive the subject under investigation (Robert & Shenhav, 2014). The purpose of the research was to explore the business problem of VITA program training where minimal previous research on the specific topic exists making a narrative inquiry approach insufficient for data collection.



Ethnography focuses on observations by conducting extensive fieldwork.

Ethnographic research design explores an interpretation of the component of interest.

Researchers collect data by observing actual behaviors (Brown, 2014). A researcher may use ethnography for understanding a research topic by observations (McCaslin & Scott, 2003). Observations may take place over various levels of participation in the activities under observation, dependent upon the research (Owen, 2014). Observations in ethnography consider the researcher completely immersed in the data (Brown, 2014). I did not observe training practices to understand the training strategies but sought information about training strategies from the VITA site coordinators.

Qualitative research requires inductive reasoning determining the amount of data sufficiency under smaller sample sizes (Argode, 2012). A definitive number of interviews does not justify data saturation. Data saturation occurs when actual data obtained becomes redundant, future research would generate similar results, and the data is well represented (Englander, 2012; Marshall, Cardon, Poddar, & Fontenot, 2013; O'Reilly & Parker, 2013). Researchers achieve data saturation when interview responses stop providing new information (Fusch & Ness, 2015). I achieved data saturation when the data collected about VITA site training became redundant, and no new data appeared with each new source.

### **Population and Sampling**

The participants invited were VITA site coordinators who ran VITA sights with exceptional accuracy rates. VITA sites undergo undercover audit, site inspection, and random tax return reviews, giving each site a record of accuracy rates (IRS, 2014h). Yin

(2014) explained the need to represent the case researched. The VITA site coordinators of sites with exceptional accuracy rates received invitation to participate in the research study. LaPorte, Lake, and Porter counties primarily make up the northwest Indiana area with 11 VITA sites advertised during tax seasons. VITA site coordinators had experience with the current training policies. The best sites received selection based on information provided by an IRS representative. I invited participants who had exceptional accuracy rates based on the knowledge of the IRS representative in charge of the area.

Data saturation is often difficult to show in qualitative research. Researchers achieve data saturation in qualitative research when data collection no longer generates new data (O'Reilly & Parker, 2012). Fusch and Ness (2015) explained data saturation requires use of the same interview questions to achieve eventual redundancy. Another way to verify data saturation is by determining how likely conducting additional interviews would generate similar responses (Marshall et al., 2013; O'Reilly & Parker, 2012). I achieved data saturation with a sample of four of the 11 sites in northwest Indiana to gain insight into some of the best training practices in northwest Indiana and continued the interview process until the data collected in the interviews became redundant. After four interviews, many participants described similar training strategies fitting to each VITA site and no new data emerged.

A purposeful nonrandom sampling approach provided the most appropriate interview participants for the research study. An IRS representative provided the contact information for qualifying individuals. All participants must have been a current site coordinator at a VITA site in northwest Indiana. Participants selected should be able to

provide opinions about the research topic (Yin, 2014). Using purposeful sampling, participants' experience of the topic ensure understanding of the interview questions (Hermanns & Mastel-Smith, 2012). Purposeful sampling and individuals with experience help collect meaningful data based on the opinions of participants (Cutcliffe & Harder, 2012). I invited VITA site coordinators with exceptional accuracy rates to participate in this study by contacting by phone and email.

Researchers who use a purposeful sampling approach select interview participants based on ability to explain his or her knowledge about the experience researched (Degand, 2015). Using purposeful sampling, all participants have experience with the phenomena under investigation (Cutcliffe & Harder, 2012). A purposeful sampling approach is most representative of the population of individuals who have knowledge of the research topic (Brod, Tesler, & Christensen, 2009). All participants invited were current VITA site coordinators with at least 2 years of experience who operate VITA sites with exceptional accuracy rates. Individuals with prior experience represented the population of site coordinators. Allowing researchers to target a specific group offers advantages to researchers using interviews (Yin, 2014). According to Englander (2012), random sampling gave the best representation of an entire population. Despite the level of representation, random sampling would have required data collection from the general population without holding the level of expertise as a VITA site coordinator with experience.

Snyder (2012) gave interview participants authority for selecting the time and location of interviews for increased participant comfort levels. However, interviews

occurred in a quiet room for participant protection and confidentiality (McDermid et al., 2014). I asked participants to select the physical location for enhanced comfort level, but I would have intervened and requested a different location to meet privacy standards if necessary. Besides confidentiality concerns, conducting interviews in a public location with significant background noise might make transcription difficult (Jacob & Furgerson, 2012).

### **Ethical Research**

In research, recognition of potential ethical situations and taking steps to protect involved participants is a primary consideration for mitigating potential dilemmas (Rissanen & Löfström, 2014; Yin, 2014). I followed all IRB requirements and used my own moral judgment to protect all participants. My plan for ethical compliance is justified in the following section.

Potential participants provided by an IRS representative must (a) have been a VITA site coordinator for the past two tax seasons; and (b) have exceptional accuracy rates of tax returns prepared at that site. I contacted the first four respondents for consideration, established a working relationship with each individual, and gave each the informed consent form. Researchers are obligated to give an informed consent form, a summary of the rights of participants and the intent of the research study, to conduct ethical research (Takyi, 2015).

The Belmont Report regulates requirements to protect all human subjects in research (Department of Health, Education, and Welfare, 1979). IRBs require researchers to take great care protecting participants from any potential risk and protecting

confidentiality (Rausch, 2012). The consent form indicates the individual is free to terminate the interview process should they feel discomfort with the questions, in accordance with the Belmont Report protocol (Department of Health, Education, and Welfare, 1979). A participant could withdraw from participating prior to the interview by notification via phone or email at any time prior to the interview. If at any time during the interview a participant felt uncomfortable proceeding, the interview would have ceased immediately at the request of the participant. I did not have any participants withdraw; one individual declined participation.

Maintaining and abiding by prescribed standards is ultimately up to the researcher (Snowden, 2014). Every participant received an informed consent form detailing the confidentiality and the uses of the information obtained during the interviews.

Researchers use the informed consent form to explain to each participant his or her rights to terminate the interview if desired. Interviews did not begin without a signed copy of the informed consent form from the participant. If an individual chose to withdraw from the interview, I would have destroyed all data and no information obtained during the interview would have contributed to the research findings.

Participants did not receive incentives for participating in this study. Killawi et al. (2014) explained a reservation with offering small incentives with financially stable individuals. O'Toole (2013) described any payment over fair and reasonable compensation as an incentive. Offering an excessive reward may jeopardize the voluntary nature of obtaining interview participants (The Department of Health, Education, and

Welfare, 1979). To avoid the potential risks, I did not offer incentives and focused on developing working relationships.

All identifying information must be confidential, protecting all participants in accordance with the Belmont Report (Department of Health, Education, and Welfare, 1979). O'Toole (2013) explained participants should remain confidential to meet ethical requirements. Disclosing sensitive identification information may potentially harm a participant (Rovi & Olson, 2009). Any information relating to an individual's identification will be confidential and stored at home in a locked safe for 5 years and subsequently destroyed. To ensure confidentiality, I removed all names from transcribed interview data electronically stored on my password-protected computer. Revealing identification poses a threat to individual participants disclosing confidential information during the interview (Baumgartner, 2012). The identifiers P1, P2, P3, and P4 replaced participant names on all transcribed data avoiding potential identification. The phrases "The Audit" and "The Manual" replace all identifying information of the archived documents.

The Belmont Report requires protection for all individuals throughout the research process (Department of Health, Education, and Welfare, 1979). I designed all interview questions to avoid requesting interview participants to disclose incriminating information. The sensitive nature of accurate tax preparation may also hinder an interview participant to answer honestly. The informed consent form reassures participants and addresses the confidentiality concern.

## **Data Collection**

As the researcher of a qualitative research study, I was the primary data collection instrument. Data collection methods included review of archived data and semistructured interviews combined using methodological triangulation for interpretation. Data organization included use of both Microsoft Word and Microsoft Excel. Finally, data analysis incorporated the data collected via interviews and archived data via methodological triangulation for development of a reliable conclusion.

### **Data Collection Instruments**

Using a qualitative case study approach, I was a component of the data collection instrument. Yin (2014) reminded researchers the primary role of qualitative case study researchers lies in data collection and analysis. Qualitative case study researchers use multiple forms of data collection all requiring researcher participation (Unluer, 2012). By conducting, recording, and transcribing the interviews; and analyzing archived data, the researcher contributes to the conclusions recorded based on involvement at each level (Bourke, 2014; Yin, 2014).

Archived data consisted of two documents. The first was the IRS VITA training manual and the second was the TIGTA report on accuracy last released in 2013. Document reviews help researchers obtain trustworthy research findings (Khan, 2015). Snyder (2012) explained archived data contributes to emerging themes presented in interview data collection. Documents can provide additional insight into the background of the research topic or may help clarify the data collected through interviews (Owen, 2014).

The use of interviews guided further understanding of training practices and their contribution toward tax return accuracy rates. Using semistructured interviews consisting of open-ended interview questions, I gained insight into the training practices at different VITA sites. Open-ended interview questions allow individuals to expand on experiences giving the researcher a perspective from individuals familiar with the situation (Chenail, 2011). Conducting interviews gives researchers the opportunity to learn about the experiences and knowledge of others (Qu & Dumay, 2011). Researchers consider interviews a reliable form of data because data is collected based on the participant's direct experience (Al-Yateem, 2012). Focused interviews are semistructured but use the same predetermined interview questions (Yin, 2014). Researchers use open-ended interview questions to probe for explanation of the research questions (Jacob & Furgerson, 2012). The interview questions are in Appendix A.

Franz (2011) recommended following a strict interview protocol keeping interview participants focused on the research. Chenail (2011) recommended using an interview protocol to avoid bias in the interview. The use of an interview protocol also helps keep the participant limited to sharing his or her experience about the topic (Ho, 2012). The interview protocol is in Appendix B.

Researchers have differing opinions regarding the usefulness and effectiveness of recording interviews. If a participant feels uneasy about recording, his or her responses may be altered (Baškarada, 2014; Clausen, 2012). On the contrary, other researchers suggested recording aids in enhanced reliability and validity as well as provide a reference during the data analysis phase (Al-Yateem, 2012; Clausen, 2012). I used a



digital recorder during interviews for enhanced reliability but ensured participants' identifying information was kept confidential.

Member checking enhances the reliability and validity of interview data by providing a summary of the interview for verification of accurate analysis (Anyan, 2013; Reilly, 2013). Conducting member checks with interview participants ensures trustworthy interpretation of the interview data (Maxwell, Locke, & Scheurich, 2013). Researchers use member checking to validate the researcher's interpretation of interview data (Reilly, 2013). I sent each interview participant a typed summary of the interview asking for accuracy verification of my interpretation of the individual's interview responses.

### **Data Collection Technique**

The data collection process entailed semistructured interviews held in person, and analysis of archived data relating to the training and accuracy rates of VITA programs. Direct contact with participants allows researchers to gain better understanding through observations as well as through interview question responses (Yoshikawa, Weisner, Kalil, & Way, 2013). Archived data consisted of the IRS VITA training manual and the TIGTA report on accuracy last released in 2013. The archived data consisted of public information downloaded from the internet.

Using semistructured interviews with open-ended questions gives researchers an opportunity to assess the potential for improvement by asking all participants the same questions (Snyder, 2012). Researchers use the opportunity by asking for opinions based on past observances and the potential future occurrences are represented by individuals

with knowledge in the field (Dachner et al., 2013). Interviews provide an opportunity to verify or discredit previously understood information (Brod et al., 2009). Restraining the interview with predetermined questions helps keep both the researcher and participant on track (Anyan, 2013). I used semistructured interviews with predetermined questions so participants could share his or her understanding of the training associated with VITA programs and contribute to the existing knowledge base.

Interviews present disadvantages in data collection as well. Interview participants may give responses based on what the researcher wants to hear (Yin, 2014). Using the researcher as the data collection instrument during interviews may also affect the interpretation of the interview responses (Darawsheh, 2014). Questions asked and interpretation of the questions may result from bias in data analysis (Yin, 2014). Threat to trustworthiness arises without great care to avoid bias (Chenail, 2011). I minimized disadvantages to interviews and data collection process by adhering to the interview protocol for each interview conducted and using member checking. The interview protocol is in Appendix B.

Al-Yateem (2012) observed participants maintained formal manners and engaged in less engaging discussion over research questions when recording interviews. Ultimately, the decision to record interviews remains with the researcher (Yin, 2014). Clausen (2012) also argued interview data obtained might withhold validity with notetaking over audio recording. The recorder, when researchers opt to record, was not a highlight of the initial interview set up to avoid later retraction of the consent to participate (Al-Yateem, 2012). Anyan (2013) explained the importance of recording to

interview participants but reassured concerned participants of the data security measures for maintaining recorded and transcribed information. Developing comfort and ease with participants helped him or her feel comfortable with the information disclosed throughout the interview. I recorded interviews for better data collection reliability but reassured concerned participants of confidentiality.

My interpretation of the interview data was available for interview participants allowing the participants to confirm accuracy. Researchers use member checking for assistance in achieving reliability of data obtained (Onwuegbuzie et al., 2012). Using member checking requires the interview participants to confirm interpretation accuracy of the data collected during the interview process and gives participants an opportunity to validate interpretations of the interviewer (Anyan, 2013; Reilly, 2013). I emailed an electronic copy of my interpretation of the interview allowing participants a chance to review the accuracy of the data collected.

Archived data were generally reliable as official documents for some type of record keeping purposes (Baškarada, 2014). Archived data includes files and records available via the internet through governmental websites (Yin, 2014). Researchers code archived data and interview data together for triangulation (Snyder, 2012). Archived data included the training manual distributed by the IRS for VITA programs and the TIGTA report on accuracy released in 2013. I continuously searched for the items in the event updates become available.

### **Data Organization Technique**

A Sony handheld recorder recorded each interview with testing conducted immediately prior to starting the interview to ensure clarity and minimize chance of malfunction. Immediately following the meeting, the researcher should manually transcribe the recorded information (Snyder, 2012). Transcription should occur as quickly as possible when the information is fresh in the researcher's memory (Snyder, 2012). Transcribing interview data as well as recording any notes from the interview immediately assists with interview accuracy (Drewry, 2014). Researchers find transcription easier when done as close to the interview as possible (McNulty, 2012). I transcribed the interviews as close as possible to the interview to ensure accuracy.

All data is stored on a password-protected home computer with a USB back up, which I will keep for the required 5 years and subsequently destroy. I created a folder holding all interview transcriptions, archived data, and a separate word document for any notes taken during the interview process. NVivo assists qualitative researchers with organization and analysis of large sets of data (Selvan, 2015). NVivo organizes and codes all uploaded data including the interview transcriptions and archived data (Owen, 2014). According to Selvan (2015), using NVivo as a tool for coding ensures grouping of literary data for analysis. NVivo helps researchers organize data and codes data into themes more accurately than manual analysis (Wagstaff et al., 2014). Each theme received an identifying color displaying recurring topics recurring in transcription by NVivo software.

Confidentiality was a primary objective in data collection by removing all identifying information from saved data. To remain ethical, researchers must protect the confidentiality of participants (Dahal & Aram, 2013). Willis and Carmichael (2011) allowed participants to select his or her own pseudonym for confidentiality. Killawi et al. (2014) used identification numbers for participant confidentiality. I used P1, P2, P3, etc. to identify each participant.

The Department of Health, Education, and Welfare (1979) expects investigators to save all research data for a minimum of 3 years. Development of data retention policies depend on individual organizations and institutions (Briney, Goben, & Zilinski, 2015; Franks, 2015). In compliance with Walden University policies, I will save all data collected for 5 years and subsequently destroy all saved data. The electronic copies of transcribed data and archived data will remain saved on my home password-protected computer with soft copies stored in a locked file cabinet in my home. Maintaining privacy and confidentiality standards, participant categorization must occur by a predetermined number identifier starting with P1, P2, etc. with all names removed as described in Appendix B.

### **Data Analysis**

Methodological triangulation occurs when converging multiple types of evidence to the case and using the evidence for conclusions (Yin, 2014). Bekhet and Zauszniewski (2012) described methodological triangulation as a means for confirming conclusions with comprehensive data collection derived from multiple source types. Triangulation combines multiple forms of data collection as a method for validating research results

(Denzin & Lincoln, 2011). Triangulation assists with reliability and validity (Snyder, 2012). I was the primary data collection instrument and combined interviews from various locations of one organization, and archived data for triangulation. The human capital theory was the lens through which I analyzed the data collected using interviews and archived data.

NVivo software assists researchers with the organization and analysis of large amounts of data (Selvan, 2015; Wagstaff et al., 2014). NVivo, a data management program, allows researchers to upload data and code themes uncovered (Owen, 2014). NVivo provided the means for holding and analyzing all transcribed and archived documents. As repetition of various words or phrases by participants occurred, I color coded phrases and separated into a new theme directly on NVivo.

Snyder (2012) described the qualitative case study as a research design lacking structure and recommended the researcher show structure in the organization of each individual project. The process began with both the transcribed data from the interviews and the archived data. Archived data included the IRS VITA training manual and the TIGTA report on accuracy released in 2013.

Qualitative data analysis does not require waiting for completion of all data collection (Cho & Lee, 2014). Anderson, Leahy, DelValle, Sherman, and Tansey (2014) described analysis for a case study by separating key ideas into separate areas separately by each component of data collection. Key ideas, or themes, grouped together from all sources of data allow for complete data analysis (Brander, Paterson, & Chan, 2012). I analyzed the data both manual review and NVivo to uncover and code themes in the data.

NVivo software assists with theme identification in qualitative data (Selvan, 2015). Rereading data multiple times can also assist with uncovering additional themes (Reilly, 2013). After use of NVivo, I reviewed the data analysis and looked for additional themes not highlighted through the software. Similar concepts and larger concepts get grouped together, developing themes as data analysis proceeds (Brander et al., 2012). Using the coded themes uncovered during the data analysis phase, all data received comparison to the literature and analyzed how application of human capital theory contributes to accuracy rates of taxes prepared at VITA sites.

Because of the research completed to date, I expected the emerging themes to revolve around training methods specific to culture and atmosphere. Themes should have consisted of how human capital and developing volunteers through training contributed to increased accuracy rates of tax returns. Based on the literature review, I expected to find themes relating to training beyond the required IRS certification contribute to higher accuracy rates at the VITA sites.

### **Reliability and Validity**

Reliability and validity contribute to the trustworthiness of a study and the research involved. Independently reviewing all interview transcriptions and verifying accurate interpretation of all information enhances reliability and validity (Kisely, & Kendall, 2011). Interview data compared with archived data allows researchers to converge data collected (Yin, 2014). Under qualitative research, reliability and validity require trustworthiness; met through achieving dependability, credibility, transferability, and confirmability (Reilly, 2013; Thomas & Magilvy, 2011).

**Reliability**

Reliability ensures dependable research where data collection procedures would generate similar results (Yin, 2014). Researchers achieve dependability when the data remains relatively stable (Houghton, Casey, Shaw, & Murphy, 2013). Dependability ensures the information reliability and refers to the process of the research conducted and the ability to follow along with the process (Reilly, 2013; Thomas & Magilvy, 2011). According to Thomas and Magilvy (2011), researchers can achieve dependability by using detail to explain the purpose of the study, the participant selection and data collection process, and explaining in detail the data analysis and interpretation process.

Member checking is a way researchers achieve reliability in research (Onwuegbuzie et al., 2012). Member checking of data interpretation allows interview participants to confirm the accuracy of the interpretation of the interview data (Anyan, 2013; Reilly, 2013). All interview participants received a summary of the data collected from his or her interview to ensure accuracy of the interpretation.

**Validity**

Validity refers to the quality of research designs (Yin, 2014). According to Yin (2014) validity may be achieved in the data collection phase, data analysis phase, and through justification of research design. Credibility is an element associated with the validity of qualitative research (Denzin & Lincoln, 2011; Reilly, 2013). To determine if the research is credible, reviewers will start by asking if the research is believable (Houghton et al., 2013). All data collected received identical analysis. I gave all data



identical analysis by following the same process as defined in the data analysis section for each type of data collected.

Member checking gives research validity and credibility by verifying accuracy of data interpretation (Snyder, 2012). Thomas and Magilvy (2011) explained researchers could obtain credibility by clarifying the intended meaning of data collected and seeking assistance in the data analysis process. Member checking assists with credibility by requesting validation of summarized data from each interview participant (Reilly, 2013). Asking interview participants to verify accuracy of data interpretation assisted with credibility of data analyzed.

Triangulation also assists with producing valid and credible research (Snyder, 2012). Using triangulation allows case study researchers to collect data using multiple sources and converge the data to represent the same topic (Yin, 2014). A methodological triangulation approach views data from multiple data sources and multiple perspectives, enhancing credibility (Fusch & Ness, 2015). I used methodological triangulation to validate research and enhance reliability of findings.

Researchers achieve transferability when the results would repeat among different participants and achieve similar results (Houghton et al., 2013; Reilly, 2013; Thomas & Magilvy, 2011). Thomas and Magilvy (2011) suggested providing a detailed description of the sample population ensuring any repeat studies used similar participants to achieve similar results. The participants of the study had previous experience in the research topic and were required to have experience as a VITA site coordinator and with tax preparation. The individuals who fit the specified criteria would have similar responses as

a researcher reached data saturation (Marshall et al., 2013). Transferability depends on the similarity between the two studies (Owens, 2014). The reader must decide if the study results are transferable to another study.

Researchers achieve confirmability when credibility, transferability, and dependability all receive satisfactory ratings (Thomas & Magilvy, 2011). Confirmability, similar to the quantitative reciprocal of objectivity, ensures accurate and neutral conclusions based on the data collected (Houghton et al., 2013; Reilly, 2013). Confirmability requires keeping detailed records of all data collected for future reference if needed (El Hussein, Jakubec, & Osuji, 2015). According to El Hussein et al. (2015), maintaining detailed journals and records of data collected and analysis assists with validation of research findings. I achieved confirmability by taking care to follow through with the interview protocol and by explaining in detail the research process before and after the conducted research.

Data saturation is another credibility factor in research considered achieved when the results replicate during subsequent research topics (Marshall et al., 2013). Triangulation assists with data saturation by incorporating multiple data sources and recognizing similar themes (Fusch & Ness, 2015). Data collected should become redundant and ensure the appropriate representation of the population (Englander, 2012; Marshall et al., 2013). I ensured data saturation starting with a small sample size of four and continued with interviews until the data collected through interviews, converged with the archived documents, and became redundant.

### **Transition and Summary**

The purpose of the qualitative case study was to explore the best training practices in VITA sites. Four site coordinators, with exceptional accuracy rates, participated in interviews. I combined data collected from interviews and archived documents and used NVivo to determine themes about inaccuracy rates of VITA sites and current VITA training requirements.

In Section 2, I presented the research methods and design, discussed the role the researcher played in the research, the participants involved, and the data instruments, technique, and analysis and how each contributes to research reliability and validity. In Section 3, I present the analyzed findings of data collected, explain how the findings contribute to social change, how the research can contribute to the profession, and suggest future research on training of VITA programs.

### Section 3: Application to Professional Practice and Implications for Change

#### **Introduction**

The purpose of this qualitative multiple case study was to explore training strategies used by VITA site coordinators in northwest Indiana. Section 3 includes the presentation of findings, applications to professional practice, implications for social change, recommendations for further research, a summary of the study, and study conclusions. The findings include three main themes: (a) training types, (b) quality, and (c) certification. Along with the themes presented came a set of challenges VITA site coordinators may also encounter. The applications to professional practice include training VITA site coordinators and implementing effective training strategies for all VITA volunteers.

Coordinators of larger VITA sites with many volunteers found using a seated training approach best met the needs of the sites. Coordinators of small VITA sites preferred a self-study approach but made themselves as available as possible to answer questions when needed. Participants also described how teamwork contributed to continuous training and learning among volunteers. The Link & Learn program provided by the IRS also contributed to a hands-on training approach, ensuring that volunteers understood the tax preparation software and had expectations for the types of tax situations he or she may encounter. The IRS provided resources also helped training and learning by providing volunteers and VITA site coordinators with a reference when needed.

The quality of the return depended on the accuracy of the tax return and all VITA required documents. The 2013 report by the TIGTA (The Audit) indicated the problem with accuracy resulted from both errors in tax return preparation and the required documents. The additional documents required in VITA programs include the intake/interview forms. All tax returns prepared in a VITA site must undergo a quality review by an individual who did not prepare the return.

All VITA site coordinators must ensure that volunteers obtain the necessary certification. Volunteers must pass a certification exam for each level before preparing taxes with topics in the certification level. Volunteers must minimally pass the basic exam. Certification was a way to ensure volunteer tax preparers held the necessary knowledge to prepare taxes.

### **Presentation of the Findings**

The overarching research question for this study was: What training strategies do VITA site coordinators in northwest Indiana use to improve the accuracy of tax returns? Through a multiple case study of four VITA sites, which included semistructured interviews of VITA site coordinators and the review of two main documents related to the VITA program, three main themes emerged: (a) training types, (b) quality, and (c) certification. Overall, VITA site coordinators use the training materials and additional resources provided by the IRS. The method of delivery varies based on the size of the VITA site. The conceptual framework contributed to showing how training volunteers can help contribute to accuracy of tax returns prepared.

All data collection was confidential. Throughout Section 3, I refer to participants as P1, P2, P3, and P4 for confidentiality. The documents reviewed comprised the training manual provided to VITA site coordinators (The Manual) and the 2013 report on accuracy issued by the TIGTA (The Audit).

P1, P2, P3, and P4 were VITA site coordinators at four different VITA sites in northwest Indiana. P1 ran a small site with few volunteers through a community nonprofit. P2 ran a large site where volunteers meet at many different locations and have more than 70 volunteers each year. P3 ran a small site with few volunteers through a community library. P4 also ran a smaller site but was in charge of overseeing the coalition mostly funded by the large site coordinated by P2. When unclear, I asked for clarification or additional detail in a response and asked all participants to verify the summary of the interview. Verifying accuracy ensured interpretation of the responses as intended.

The conceptual framework for this doctoral study was the human capital theory. Olmedo-Cifuentes and Martín-León (2015) defined the *human capital theory* as organization success achieved when investing in training individuals. Martin et al. (2014) described training effectiveness as the training methods used to expand individual's current abilities and knowledge base. Each of these VITA site coordinators determined the best means for delivering the required knowledge to individuals and made the best of the options based on the size of the operation. Each coordinator used the best methods to expand on the capabilities of the volunteers still ensuring quality service during tax preparation.

### **Theme 1: Training Types**

Training has the potential to address gaps in understanding and focus on lacking areas (Kroll & Moynihan, 2015). Each participant offered a variety of ways to ensure all volunteers have sufficient understanding of the requirements before and during each tax season. Larger sites used large training programs with required attendance, whereas smaller sites with few volunteers did not provide seated training but provided assistance as needed as the volunteer worked through the certification exams. Among the different types of training, additional considerations included the size of the VITA site, teamwork among volunteers, and the IRS resources available.

**Size contributions.** The variety of training methods described by each participant showed how each VITA site was different and the training offered depended on the number of volunteers. The smaller sites did not hold formal required training sessions but had an open communication approach by taking phone calls with volunteers and meeting one-on-one when a volunteer was struggling with the requirements. The larger VITA site required attendance to training sessions.

Padachi and Bhiwajee (2014) found that small and medium organizations tend to use informal on-site training over formal planned training. P1 and P3, who coordinate small sites, also described informal and individual training. P1 described the process at the participant's VITA site by holding “. . . what I like to call open book sessions where I give the people who applied to volunteer, we give them the material.” As a follow up, P1 gives the prospective volunteers time individually to review the material and then followed up with volunteers to answer any questions they may have encountered. P4

described the on-site training throughout tax season by describing how the volunteers at the site will all discuss a unique or unusual tax situation after it is resolved. P4 stated:

I'll bring over volunteers and say, this is what we just had to deal with... and I will show you guys this, so that if it comes up, or if you get it, then you'll know where to put this number.

Support offered by other trainees and trainers, aids in individual growth (Johnson et al., 2014). P2 found fostering growth more easily accomplished among the large number of volunteers by requiring scheduled training classes with other volunteers. Based on feedback obtained, P2 learned volunteers preferred the seated training sessions.

Organization size plays a significant role in the level of training and development offered on-site (Asadulla, Peretti, Ali, & Bourgain, 2015). Each VITA site coordinator interviewed told a different story of how they train volunteers. P1 described the training process as handing out materials and holding sessions to answer any questions or address any concerns of the volunteers by saying:

We give them the material and then I'll have a couple sessions where we will bring everybody together... we bring back volunteers from previous years who've had experience, with the new people and we just have an open book session where we say, okay, what questions do you have. What things do you think are covered or not covered? And then...we do our best to take and answer those questions.

P1 described the VITA site as small with few volunteers responding to a question about having separate individuals only doing quality checks by stating, "We're too small for



that.” P3 ran a small site, “five to seven volunteers,” and credited the experience of a retired certified public accountant (CPA) and the hard work of all volunteers for the outstanding accuracy rates at the site. P3 stated, “I actually rely on one of my volunteers who is a CPA so I kind of use his knowledge a lot.” Both VITA site coordinators, P1 and P3, ran small sites and handed out the materials as a means of self-study and answered questions as needed.

**Teamwork.** Most of the participants described how they work together in times of need for additional information. Both P1 and P3 explained they used the knowledge and expertise of the experienced volunteers when they run into a complicated tax issue. P3 explained how the volunteer tax preparers recognize their own strengths and weaknesses and use the strengths of others when they are struggling with a tax return or training item. P3’s comment was:

They’ll stop and say wait, you know, I don’t understand this and they’ll talk to [name] or they’ll talk to one of the other guys and ... its more about their own, working within the system than in the training.

If seeking help from another volunteer was insufficient, volunteers or the VITA site coordinator contacted other VITA site coordinators or contacted the IRS representative for a solution to the problem. VITA site coordinators should work with the IRS representatives to determine the best training method for his or her site (IRS, 2016c).

P4 described how the entire northwest Indiana coalition works together. When one library was still preparing tax returns by pen and paper, another site used IRS grant funding and provided laptops. The entire coalition also shared knowledge, and volunteers

when needed. P4 stated, “We were trying to maximize our use of volunteers . . . . at that time, the volunteers were mostly doing tax returns at the libraries at various branches, but they were doing by hand, they weren’t doing computerized.”

In my initial search, I found 11 VITA sites, but later learned that this may not be the case because the overall running of some of the sites was centralized and they set up small sites throughout the counties. For example, P2 explained her organization had seven sites and ran training for approximately 70 volunteers throughout those multiple sites. P2 stated, “We have usually about 70 volunteers that start with us just for our six or seven locations alone. We break it (volunteers) down into different groups. We’ll do five or six units of training per group.” P4 described a coalition built throughout northwest Indiana where the organization P2 worked with was the foundation of building the coalition. P4 stated “I, they contracted with me . . . . and began a training program for them, with them and building a coalition of entities.”

P2 described a different setting where all volunteers were required to go through classes that met at various times to go over a variety of items prior to tax season:

We’ll do five or six units of training per group, so for one group say for Monday, Wednesday, Friday evenings. For another group, daytime works better so we’re going over different blocks of information at a time, but we’re making sure that . . . each group is on the same page with their training.

All volunteers went through the training classes before eligibility to volunteer. All volunteers worked through the material together in a class. Working through the examples together helped volunteers achieve more accurate tax preparation. P3 explained

the inability to conduct such training because of the limited availability of both volunteers and instructors. P3 did not conduct seated training but described a seated training environment held for students at a local university: “He gets a set of students in his class and for whatever part of the semester, that’s what they do, but we don’t do that.”

The VITA site coordinators also all work with their volunteers to clear up any confusion in the training and certification materials. P1 described circumstances when volunteers struggled with the training materials and either called or visited the site for clarification and assistance:

This one person was calling me about every other day and she, and she was interested in the program and she would call and say, “I don't know, I got to this question and...I really don't see in the training materials where there's an answer to this and I even went over to publication 17 and checked it and I couldn't find an answer, I don't know that I can finish this program. It's just, there are just too many open ends here.” And I kept saying to her, “no, I think if you look at it again, tell me what the question is.”...then I refer her to a specific area to look at and then that was okay, she found the answer she call me a couple days later.

In addition to stating similar circumstances as P1, P2 also explained situations in which volunteers could not attend a training session so the coordinator sat with the volunteer one-on-one and covered the missed materials. P2 said, “If somebody can’t make it to a session or two, we’ll have them come in at a day or time that works best for them and do one-on-one session.” At smaller sites the volunteers may just stop by to ask questions. P3 stated many times where volunteers stopped in with questions when a

concept was unclear. Other times, a volunteer who was a CPA, assisted the volunteers when they were struggling with a concept.

**Hands on.** An important evaluation tool of training effectiveness is ensuring the training transfers to the real application (Chelliah, Bujang, Lew, & Adriel, 2016). Many volunteers thrived when taking the training material and working through the problems alongside the review. P2, who had approximately 70 volunteers throughout multiple sites and required seated training before volunteering, said volunteers do better with hands-on training:

As we've grown and expanded... we've learned what volunteers are looking for in their training and again the hands on method is what's really been brought to our attention though early on. That they really wanted to have that ability to work through their exercises while we're giving the information.

Based on feedback, P2 learned volunteers preferred a hands-on approach and began requiring volunteers to work through the exercises in class with a provided laptop as the information was presented. P2 described such hands on methods as an improved training method as opposed to having the volunteers read the material and work through examples alone by saying, "We've learned what volunteers are looking for in their training and gain the hands on method is what's really been brought to our attention." According to P2, trainers went into detail and included discussions with experienced site coordinators to go through the material. The hands on approach required more involvement of the volunteers. P4 confirmed the hands on approach among the various sites within the coalition.

P3 did not hold regular seated training. Instead, P3 defined the training offered as the volunteers going through the VITA materials online on their own. Volunteers received access to a provided online practice lab called Link and Learn. P3 described the new software coming in 2017 as promising to be more interactive allowing training to occur online but include more interaction for the volunteer. P3 said, “Taxslayer has videos and stuff that my volunteers can actually sit down and watch and interact with, which is hopefully going to be helpful.” At the time of data collection, minimal additional information on the new software was available.

P4 described ongoing training throughout the tax season. When a challenging tax situation arose, after resolving, all volunteers discussed the situation and how to resolve when future similar situations occur. David and Cobeanu (2016) defined ongoing training as coaching and argued coaching helps improve both learning effectiveness for the organization and fosters personal development.

**IRS Resources.** Each of the participants interviewed referenced the overwhelming amount of resources available from the IRS. The IRS provided materials and support as needed but most problem solving was up to the volunteer or the Site coordinator. The handbook provided by the IRS did not provide specific guidelines on the delivery of the required preparation; but the handbook did provide a list of available resources available to ensure the VITA volunteers were ready for the upcoming tax season. P1 described the number of resources as sufficient for answering any tax questions. If the solution was not available in Publication 4012, the main training resource mentioned by all participants, additional resources were available on the IRS

website specific to most tax topics. Not all resources would always be needed, according to P1, “The 4012, the resource guide for the volunteers, 99% of the time the answers are in that book.” P2 listed the most used for the VITA training, “The 4012, which we’re supposed to do. The Pub 17, link and learn tax site, and the IRS website.”

P4 recommended more frequent changing of scenarios in the training and testing materials. Although the existing training covered the scope of taxes prepared at VITA sites, the only component changed from year to year were the updated data to comply with each tax year and any changed tax law. P4 suggested using the same scenarios each year did not challenge the volunteer to review the material or expand knowledge from year to year.

## **Theme 2: Quality**

The quality site requirements (QSR) required by SPEC, help ensure quality and accurate tax return preparation (IRS, 2016b). The Audit described quality assurance as a major source of concern remaining for VITA programs. VITA site coordinators remain responsible for ensuring all volunteers hold the certification required and understand the necessary policies for preparing taxes at a VITA site. Only experienced volunteers with sufficient experience may conduct quality reviews. The quality of each tax return focuses on accuracy and following the interview/intake policies required by the IRS. P4 described how quality assurance contributes to accuracy, “The quality assurance program, I think is most important as it relates to enhancing volunteers accuracy.”

**Accuracy.** Based on The Manual, the IRS considers a tax return accurate when the tax law is accurately applied; the return has no errors; and all supporting

documentation, including the Intake/Interview forms, are correct and complete. The TIGTA (2012c) reported a majority of incorrect preparation affecting accuracy rates resulted from not using the intake sheets as required. The Audit, issued in 2013, reaffirmed the necessity of using the Intake/Interview forms. Accuracy is a major part of ensuring the quality of the service received at a VITA site. The Audit informed after a previous audit, the TIGTA recommended stressing the due diligence requirements, “However, the accurate rate continues to be low for tax returns prepared for the TIGTA auditors making anonymous visits to VITA sites.” The Audit described inaccuracy of tax returns prepared at volunteer sites as a cause for reform.

An individual VITA volunteer who is working alone may be overwhelmed because the IRS has many training materials available. P3 stated:

I’ll get people to come in and say “oh I want to help” you know, and then they look at the training and they look at the book learning that it takes to get trained and they go “sorry this isn’t for me.”

To address the issues of accuracy, the TIGTA used The Audit to recommend additional training and certification on items beyond tax law such as improving the quality review and the intake/interview process. Authors of The Manual specified a certified individual who did not prepare the tax return must conduct quality reviews. A quality reviewer double-checks the accuracy of the tax return. Smaller sites do not have a designated individual performing quality reviews whereas larger sites may have one individual assigned only to quality reviews. P1 explained the quality checks help catch mistakes and ensure application of tax law as intended by saying, “I think it’s good for a preparer to do

quality checking because it helps them kind of train... when they're doing preparations for individual clients, they see some other volunteers and what they did when an issue comes up.”

**IRS involvement.** The IRS oversees all VITA programs but maintains little involvement throughout the tax season. P3 and P4 stated many conference calls occur starting in late summer in preparation for the next tax season. However, besides rare and random site visits, the IRS does not partake in the operations of the VITA site. The TIGTA (2012c) reported conducting 53 visits where secret shoppers asked volunteers to prepare tax returns for IRS shoppers, resulting in a 60% accuracy rate.

All participants told me of past years when the IRS sent a representative to spend a day instructing volunteers and covering the material. P1 and P3 expressed a sense of loss since losing this service. P1 stated, “At one point the IRS use to send a representative down to do a day of training and then with cutbacks on the budgets, they aren’t doing that anymore.” When discussing the changes occurring over time since beginning with the VITA program, P3 said, “We had IRS people come up and do a whole day of training with our volunteers.” P2 explained the structured training requiring each volunteer to show up to a number of training sessions covering the various topics. The Audit described the role of SPEC, who is responsible for determining the best opportunities available to assist VITA programs in running sites meeting the training needs of volunteers and serving the needs of the qualifying taxpayers. The Audit described the responsibilities of SPEC as, “providing oversight for the volunteer Program, which



includes determining policies and procedures, developing products and training material, and monitoring and managing Volunteer Program activity.”

### **Theme 3: Certification**

The Manual stated all volunteers must pass at least one certification exam involving tax preparation along with ethics training. All volunteers must pass certification on the Intake/Interview & Quality Review exam the first year volunteering. All volunteers must complete the required training before taking part in the volunteer activities of a VITA site. The Manual reminded VITA site coordinators of their responsibility of ensuring certification, “You are required to verify that all volunteers are properly certified to work at VITA/TCE sites.” The TIGTA stated in The Audit, all volunteer return preparers should start by completing the intake/interview training and the quality review training. The TIGTA recommended, “All volunteer return preparers, quality reviewers, and site coordinators complete intake/interview and quality review training annually.” In addition, there were basic and advanced certifications. The IRS used The Manual as a means of informing VITA site coordinators of certification requirements, “All volunteers must complete the Volunteer Standards of Conduct (Ethics) training annually and pass the test. Volunteer preparers must pass either the Basic or Advanced certification test.” All participants described this certification process as the training program for their volunteers. In addition, according to the authors of The Manual, each volunteer was responsible for passing the exam and knowing the limitations of the scope of the tax return he or she may prepare with that certification level. VITA site coordinators must verify the scope is within certification levels. Besides

quality, each of the participants described two main areas in relation to the certification process, tax law knowledge and experience. I discuss each area below.

**Tax law knowledge.** The authors of The Manual informed VITA site coordinators of the potential civil and criminal penalties of anyone involved in tax noncompliance, including taxpayers and tax return preparers. P4 described tax law application as the starting point in training a volunteer to prepare taxes. Volunteers must know the law to apply it accurately:

The training that the IRS requires is pretty extensive now. The beginning as well as the advanced requires you to actually do tax returns in order to get the answer... based on the latest information, like child tax credit and... exemptions, because they go up a little bit and they change... The way I run my training is to ensure that I'm not asking someone to do a tax return that I know would be above their level. (P4)

All participants described tax law knowledge as important to keeping up with changes every year. P4 explained that each year, the final tax law for certain tax items may not be complete until February or beyond in the tax season:

Sometimes we don't know until February what the tax law is relative to a solution or an income tax credit...we don't know if they're going to get it or not...In December when we're doing the training, we're being told there are still provisions of the tax law that might be changed. (P4)

P1 described a common misconception in tax return preparation as many believing the focus is on calculating the tax. However, P1 explained the training does not

require calculations, the software does the actual calculations. Instead, the training is focused on ensuring volunteers understand how to apply tax law:

This is IRS training so its certified to the requirements of the IRS and what's interesting about that is very simply they are trained in tax law, and how tax law applies to the client they are going to serve. (P1)

P4 described the need to understand tax law because some taxpayers will try to tell volunteers how to prepare some parts of a tax return. The volunteer must be aware of the tax law and apply the law regardless of what the taxpayer requests:

For instance you can have someone who is very knowledgeable, but if they are challenged by the client do they have the personal fortitude to say, I don't care what [company name] said your filing status is, that's not your filing status according to the IRS. So, with all the training, you still have to have people who have the ability to effectively interact with clients on different levels. (P4)

The Manual described potential penalties for misstating tax law. If a volunteer ever senses that a taxpayer is not telling the truth they should not ignore it. The Manual goes on to state, "...one volunteer's unethical behavior could cast a cloud of suspicion on the entire volunteer tax preparation program."

**Experience.** Each year the volunteers return, they bring back additional knowledge from the prior tax season. The Manual recommends VITA site coordinators and volunteers seek assistance from more experienced individuals when necessary. P1 uses experienced volunteers to help train newer volunteers each year when volunteers have questions. According to P1, between experienced volunteers and other VITA site

coordinators, many tax preparation issues can be resolved. P1 said, “I bring in experienced volunteers who have done it (taxes) in the past, between them and other site supervisors, we answer a lot of question for people (volunteers).” Training and knowledge accumulates with each additional tax season as a volunteer.

P2 uses experienced volunteers in training by having them teach part of the formal training. Sharing personal experiences may help clarify the requirements of volunteers as well as address any potential problems. P3 described facing a new or unusual tax situation, the volunteer and site coordinator may work together using the knowledge and expertise of experienced volunteers, “They really work with each other to get, to remain accurate.” P3 also described using the IRS as a resource, “I work real closely with my advisor, that, I have a couple who work with me from the IRS” and when discussing an unfamiliar tax situation, “We’re on the phone to the IRS.” Schultz (1961, 1993) recommended supporting individual development even for individuals who already have experience but may improve with training and development.

### **Challenges**

Recruiting volunteers was a significant concern for all participants. Each site coordinator expressed the concern that some individuals claimed a desire to participate but promptly stepped down upon seeing the preparation requirements. A new volunteer should expect to spend about 40 hours training in preparation for the tax season. P1 compared the training requirements for VITA to other volunteer opportunities and said, “You come in and give you 10 minutes training... or maybe a day’s training on something. This program takes, to do the basic course; you are probably going to...take

40 hours to do it.” Volunteers at P2’s sites had required formal training but experienced trouble working around all volunteers’ schedules and getting all volunteers to show up to the training classes. P2 stated, “We do have some people who miss sessions here and there, so they’re missing information, and it’s really difficult to coordinate that aspect.” Organizations can increase volunteer retention by offering personal support and by providing both training and growth opportunities for volunteers (Walker, Accadia, & Costa, 2016). Volunteers benefit from the volunteering experience by gaining additional or improved personal and professional skills along with greater growth opportunities (Manetti, Bellucci, Como, & Bagnoli, 2015).

The level of knowledge of each individual presented another challenge. P1 cited experience and working together as a potential for addressing the concern, “We encourage new volunteers to draw on the resources of experienced volunteers.” According to P1, all VITA volunteers train and retain tax knowledge differently, “Some people train in the books differently than another person.” P3 described the accuracy rates as possible by working together. Working together and asking questions from others helps ensure accuracy of taxes prepared. P3 expressed great pride in the volunteers at the site, “We have very high accurate rates here at this site, which I am very proud of, and mainly because we’re lucky that we have great volunteers.” P4 agreed stating the requirement on behalf of the VITA site coordinator to maintain awareness of the competence and experience level of all volunteers at his or her site, “that would be the site coordinator’s responsibility.” Ultimately, ensuring the taxpayer is matched with the

best tax preparer for the given tax situation is the responsibility of the site coordinator. P4 described this process within the coalition:

As the site coordinator, your job is to ensure that when you have your volunteers, first of all they have to provide you with their certification ... we code on their ID what they are eligible to do what and what they are not eligible to do.

P1 mentioned that the software would be changing from Taxwise to TaxSlayer for the 2016 tax filing season. P3 had a conference call about the change in the software program the day of the interview. During the conference call, VITA site coordinators learned individuals who had taxes prepared at the VITA site in previous years would no longer have saved information in the software. P3 described the prior system as useful for saving previous clients' information, "All of their information is right there and it all pops up on the screen, you gotta start all completely over from scratch." Using Taxwise, the information from a prior year tax client would carry forward and save the volunteer time inputting the information. For the 2017 year, the new software will not contain the carry forward information and will slow down the volunteers, limiting the number of tax returns each volunteer can prepare.

### **Human Capital Themes in Training Strategies**

The conceptual framework of the qualitative multiple case study was the human capital theory. Guiding human growth was evident by each of the participants. The individual knowledge base, referred to as collective human capital, contributes to overall exceptional performance in organizations (Aryee, Walumbwa, Seidu, & Otaye, 2016). The dedication of VITA site coordinators guiding volunteers in continuously learning

from new situations aligned with Schultz (1993) who suggested increased knowledge base of individuals started with investing in expanding capabilities.

The time investment of VITA site coordinators was evident in the participants' responses. Jayakumar and Sulthan (2014) defined training as a human capital component in which an organization strived to develop individuals for the betterment of the organization. The IRS was willing to make investments in growing and improving VITA sites by allowing VITA sites awarded grant money to use that money to help the program meet the needs of qualifying taxpayers using the site (Taxpayer Advocate Service, 2014a; TIGTA, 2012a). Investments on behalf of the IRS align with the description provided by Bae and Patterson (2014), human capital investments influence the individual, the firm, and the country. The individual gains access to important tax law resources, the VITA sites benefit by preparing accurate tax returns, and U.S. citizens who qualify for tax preparation through a VITA program gain access to expert tax knowledge.

Schultz (1961, 1993) found supporting development of individuals guides progress and improvements. All participants described an event where he or she worked on developing volunteers. P1 gave examples of situations where volunteers called with questions arising from the training material. In another example, the participant holds sessions to check in and allows volunteers with questions to ask either the participant or other experienced volunteers for assistance. P1 said, "We bring back volunteers from previous years who've had experience with the new people and we just have an open session where we say okay, what problems are you running into in the training?" P2 requires seated training sessions of all volunteers. The facilitators of the sessions work

through the examples provided in the training materials with the volunteers for questions should any arise. P2 stated:

We'll break that down and we discuss our personal experiences, the personal experiences of other site coordinators, and just what it really means to follow that tax law, to follow the requirements of the program, and what the repercussions could be.

Volunteers at P3's site worked together to learn from each other when faced with a difficult task. P4 required all volunteers to come together after tax preparation hours to review and discuss difficult tax situations.

### **Correlation to the Literature**

Multiple relationships between the scholarly literature and the research conducted existed. Training emerged as a topic in both the themes from my study and review of the scholarly literature. In addition, the literature available on certification of volunteer tax preparers aligned with the responses of participants of the study. In the following section, I explain the relationship of literature to training and volunteer tax preparers' certification.

**Training.** P4 said that the training and overall operations of each VITA site are the responsibility of the VITA site coordinator. When asked about ensuring volunteers know about expected requirements, P4 reminded me of the required conduct training and assigned responsibility to the VITA site coordinators, "I think the other part of that would be the site coordinators." Johnson et al. (2014) suggested a need for positive and



influential individuals guiding training. Trainers must find the most effective training method for human capital development (McGrath & Percival, 2013).

Johnson et al. (2014) suggested encouragement and support of trainees and trainers fosters effective training. All participants described scenarios where volunteers worked together on training or specific tax situations or worked one on one with the VITA site coordinators. In addition, the participants described the practices in place for helping individuals challenged by the training material work through the difficult topic.

Effective training methods may increase or enhance individual existing knowledge base (Nag & Das, 2015). Training methods may vary based on how effective the strategies translate to effectiveness (Jayakumar & Sulthan, 2014). Successful individual performance depends upon effective training methods (Huang et al., 2014). Jayakumar and Sulthan (2014) described effective training programs as helpful for increased productivity. All participants of the qualitative case study described experience, which comes with retraining and certification each year, as the most common way volunteers increase the number of accurate tax returns prepared each year. In relation to experience, P1 stated, “By this cumulated learning, the volunteer is being more consistent on expanding their questions.”

There are not specific training methods effective for all VITA sites. Trainers must determine the best methods for effective training (Jayakumar & Sulthan, 2014). Milhem et al. (2014) described one step to improving training as selecting the most effective method. Each of the participants of the qualitative study identified the most effective training methods and continued using those methods unless changes appeared necessary.

P1 and P3 considered the volunteers the individuals responsible for training themselves in a self-taught format. P3 described the training as, “pretty much book training... or internet training.” P1 and P3 each ran small VITA sites and did not require volunteers to meet on a consistent basis. P1 does follow up with volunteers and bring them together to address any issues or concerns. P1 will ask, “What things do you think are covered or not covered? ... We do our best to answer those questions that we don’t have answers immediately.” P2, who ran a large operation with multiple VITA sites, required all volunteers to attend seated classes working through the training materials. P2 stated, “Sitting and having them do the training with us and meeting our benchmark for the training for the IRS is also helping them meet those benchmarks personally so that they can be more accurate and consistent.”

**Volunteer tax preparer certification.** Volunteers must complete certification prior to preparing tax returns at VITA sites (IRS, 2014h). According to The Manual, VITA site coordinators of the requirement and places responsibility for verification of certification on the VITA site coordinators. All participants considered the certification as part of the training volunteers underwent in preparation for the tax season.

The VITA service is available to taxpayers with an annual income at or below a set threshold adjusted annually (IRS, 2014e). The free service gives eligible taxpayers access to quality, knowledgeable tax preparers (IRS, 2014e). The volunteers have tax knowledge, verified via certification, to assist eligible taxpayers (IRS, 2014h; TIGTA, 2012b). VITA site coordinators must recruit and train all volunteers (Taxpayer Advocate Service, 2014a, p. 56).

All participants were VITA site coordinators with exceptional accuracy rates. Each participant knew of the responsibility for ensuring the certification of each volunteer. The certification exam helps confirm preparation of each volunteer to prepare taxes for the VITA program. Each volunteer completes the training, via the method selected for the VITA site, and must recertify each year before preparing taxes at a VITA site.

### **Applications to Professional Practice**

The study expounded on training strategies used by four VITA site coordinators throughout northwest Indiana. The literature review conducted unveiled concerns about effective training methods (Jayakumar & Sulthan, 2014; McGrath & Percival, 2013; Nag & Das, 2015) and the lack of accuracy of tax returns prepared by VITA site volunteers (Pickhardt & Prinz, 2014; Taxpayer Advocate Service, 2014a). Applications to professional practices include selecting the best training methods fitting to the type of operation and fostering continuous learning and growth throughout the tax season. Training strategies implemented at each VITA site were unique to the site but participants described key similar practices. The common strategies used by participants included the most effective methods for the volunteers for his or her sites, setting expectations for volunteers, and maximizing the knowledge base of experienced volunteers. Each training strategy, according to the participants, contributed to improved tax return preparation accuracy rates.

## **Effective Training Methods**

In alignment with the human capital theory (Schultz 1961; 1993) VITA site coordinators must find the most appropriate training methods for the volunteers and the site. Employing effective training strategies translates to successful mission accomplishment (Huang et al., 2014). By implementing the best training strategies for each site, volunteers may be more accurate when preparing taxes for qualifying taxpayers. Training volunteers for full preparation of the expectations both before and throughout the tax season can increase the accuracy of those taxes prepared.

Smaller VITA sites should hold occasional meetings to discuss the concepts presented throughout the training and certification material. Such informal meetings may still allow those volunteers to address any specific questions and work together to resolve any difficult subjects in the training materials. Throughout the community, smaller sites may consider gathering together and expanding the experience levels and number of volunteers discussing the material. If they have not already, the smaller sites should join an existing, or form, a coalition allowing a network of both VITA sites, coordinators, and volunteers to use as resources and assistance where needed.

Larger VITA sites may consider holding required training classes prior to the start of tax season. In the seated training sessions, designated trainers may use a hands on approach to cover the training materials and exercises provided by the IRS. The participant who operated a large VITA site indicated the required training helped ensure the volunteers were ready for the tax situations presented throughout tax season.

Both trainees and trainers should continuously support growth and development of individuals (Johnson et al., 2014). VITA site coordinators should foster continuous learning by working through difficult tax situations with volunteers and discussing the decision selected. P4 reported the continuous learning by describing this method of continuous training.

### **Setting Expectations**

Volunteers should enter the VITA program and begin preparing taxes with full understanding of the requirements and expectations set forth by the IRS and the VITA site coordinator. According to Nesbit, Rimes, Christensen, and Brudney (2015) when managers of volunteers have clear responsibilities volunteers have more responsibilities that are definite and a greater understanding of expectations. VITA site coordinators should use the training strategies as a means of communicating the expectations and policies of the VITA program.

Effective training ensures trainees understand and retain the necessary information (Jayakumar & Sulthan, 2014). Besides ensuring the volunteer has the tax law knowledge required, knowing the policies and procedures help make the VITA program work as well. The IRS listed in The Manual all requirements specific to quality and highlighted the importance for all volunteers to follow the quality site requirements (QSR).

Accurate tax return preparation benefits the qualifying taxpayers using the intended tax expertise offered by VITA and the IRS. If all volunteers fully apply the tax law and follow the interview and intake process, taxpayers can feel confident they

received accurate service and can trust the information reported on his or her behalf.

Following the policies enacted by the IRS ensures the accurate review of the return and enhances IRS confidence of the VITA sites.

### **Experienced Volunteer Involvement**

Components of accomplishing human capital include both education and experience (Olmedo-Cifuentes & Martín-León, 2015). VITA site coordinators should be sure to carefully consider the experience levels of each volunteer and allow newer volunteers to prepare exceedingly complex returns gradually over time. Hussein, Signh, Farouk, and Sohal (2016) described experience as knowledge transfer and stressed the importance of highlighting the benefits of experience as innovative within an organization. P1 responded when asked how training affects volunteer abilities each year by stating, “It accumulates, it really does.”

Tax preparation is a complicated task requiring up to date knowledge of the current tax laws and their application to each individual’s tax situation (Sapie et al., 2013; Tan, 2014). Participants described how experience influences decisions at the VITA sites. Limited experience requires monitoring by the VITA site coordinator ensuring the volunteer helps clients with minimal complications. Volunteers with years of tax preparation experience should be able to handle more complicated returns and clients. Those with experience may also help in the training process. VITA volunteers have the opportunity to provide taxpayers with knowledge and expertise helping ensure accurate preparation of tax returns. With experience, tax preparers may have additional knowledge to share with volunteers with less experience.

### **Implications for Social Change**

The qualitative case study may contribute to improving training strategies VITA site coordinators use to improve accuracy rates of taxes prepared in the volunteer setting. The intent of VITA programs was to provide free tax preparation for qualifying taxpayers (IRS, 2015d). The TIGTA reports suggested the programs are providing free tax preparation, but accuracy has been an ongoing problem (TIGTA, 2012c). Many potential social changes are available based on this study. If educational institutions join forces with the VITA sites, some universities may benefit by improving the accounting program. The VITA sites might benefit by gaining access to more prepared and trained volunteers by in class settings or via training required by the VITA sites. Service learning requires participation on behalf of the student further developing knowledge, problem solving skills, and communication skills (Aldridge, Callahan, Chen, & Wade, 2015).

Taxpayers who qualify for free tax preparation may feel more confidence and assurance he or she is receiving accurate tax preparation and will encounter fewer errors in the process. The VITA program was originally created to provide accurate tax return preparation to low to moderate income taxpayers. Taxpayers who qualify use the free resource as a way to gain access to tax knowledge and expertise, which may have been previously unattainable. Taxpayers who previously had taxes prepared without error may not notice a difference but there may be fewer amendments and more overall satisfaction with receiving accurate assistance.

If VITA sites throughout a geographic location join forces and work together, the volunteers might have more access to training fitting his or her needs. The volunteers

might then be more prepared to prepare taxes in the volunteer setting, which will reflect in the overall accuracy rates of each VITA site. Volunteers may feel increased confidence through improved training delivery methods and ensuring preparation of all volunteers prior to the start of tax season. Working together in such a manner may help volunteers feel more engaged and improve the overall quality of the experience the taxpayer receives in the community.

### **Recommendations for Action**

Based on the literature review and analysis of data collected in this qualitative case study, I recommend action from both the IRS and VITA site coordinators. The IRS is instrumental in successful VITA site operation. The IRS may distribute helpful tools for implementing the most effective training strategies within the IRS VITA site coordinators' training manual each year. Within The Manual, the IRS may recommend the best methods for different site sizes and describe organization tools for continuous training upon challenging tax situations. The training options presented within The Manual come under the advice, "(t)raining and testing are tailored to the anticipated return preparation needs of the community." An IRS representative may also consider visiting on an annual basis and providing training for both VITA site coordinators and volunteers.

VITA site coordinators need to work toward implementing the most effective training strategies for accurate tax preparation. The most effective training strategies require the VITA site coordinator to consider several factors including the size of the volunteer site and the number of VITA sites working together. The size of the VITA site



depends greatly on the extent of the training VITA sites should offer. The coalition approach seemed to work quite well for a large group of VITA sites in northwest Indiana. The group shared resources and volunteers and allowed each site to help others when needed. The IRS and other VITA site coordinators may share the idea of coalition implementation by adding information in The Manual or through IRS hosted training seminars.

The coalition also had many ties with local universities. Some participants (P1 and P3) suggested that inclusion of local accounting students could help benefit the site. I recommend the continuation of a coalition and inclusion of additional VITA sites in northwest Indiana. VITA sites in other communities should also evaluate the potential benefits of combining resources and working together.

Local universities not participating in the coalitions should consider working with them to strengthen the program. P1 also described the benefit to the student, who has a significant advantage on his or her resume by adding the VITA participation. When universities participate, 34% of the time, the VITA site is run by a non - faculty community member (Blanthorne & Westin, 2016). Many students participate for college credit or for the community service (Christensen & Woodland, 2016).

Continuous training should occur throughout the tax season, all VITA site coordinators should specifically conduct reviews with the volunteers of unique tax situations and discuss how and why the situation was resolved. Doing so will expand the knowledge base of all volunteers moving forward and continues to increase experience applying tax law. More experienced volunteers should be a resource VITA site

coordinators use when faced with a difficult situation. The Manual should highlight the importance of communication and continuous training.

The IRS may consider revising the training requirements to allow experienced volunteers to certify at higher levels and expand their knowledge. Currently returning volunteers must retake the same exams each year. Although the numbers change, the tax situations do not always change. The IRS may also revisit having representatives hold training sessions for volunteers prior to the start of tax season. All participants mentioned the benefit of the day of training when offered. Single day training sessions held by an IRS representative may be more feasible if offered in one community to a coalition instead of reaching all individual VITA sites. Revision would be evident by updated scenarios in certification exams and practice materials each year.

### **Recommendations for Further Research**

In Section 1, limitations included a potential restriction in data collection. Participants may withhold information in interview responses. Throughout the interview process, respondents did not appear reserved in terms of willingness to share. I conducted semistructured open-ended interviews as a component of data collection. The participant selection required exceptional accuracy rates of tax returns prepared at the VITA sites each participant coordinated. Although the limitation did not appear to be accurate, in future research, researchers may consider an anonymous survey.

I recommend conducting additional research exploring very specific tax topics and the trouble encountered for volunteers. Participants indicated significant issues in years of major tax law changes and freely discussed the changes in tax software.

Research into the effect of disrupting items may help VITA sites run smooth each year. The IRS recognized saved data in Taxwise would not transfer to TaxSlayer for the 2017 year (IRS, 2016a).

A second recommendation is to extend a similar study beyond northwest Indiana to ensure all VITA site coordinators understand the most effective training strategies. This study was limited to northwest Indiana and included Lake, Porter, and LaPorte counties. Types of individuals using tax services in this area varied greatly, which I learned through my interviews. Lake County and part of Porter County seemed to have a significant influence with many VITA sites set up but a similar coalition was not described by other volunteers.

A third recommendation is into the effect that the IRS has on the accuracy rates of VITA site tax preparation. The participants all mentioned the perceived benefits received when an IRS representative spent one day training volunteers on requirements and tax law. In addition, changes in the tax software presented a fear of additional challenges in the year 2017. Examining how support from the IRS and changes on behalf of the IRS affect the accuracy rates and ability to serve the qualifying taxpayers may help improve VITA sites each year.

The final recommendation is further examination into the effect that formation of coalitions and relationships between sponsoring organizations and universities has on successful VITA site operations. Sites not part of the coalition seemed smaller and did not provide significant sources of hands on training. Although I recommend separate training depending on VITA site size, research into the effect depending on the size and

types of taxpayers may contribute further to tax return accuracy. Large coalitions of various VITA sites may allow for more variety in training methods depending upon the volunteer's preference. Inclusion of students allows VITA sites to depend on more volunteers as the students gain hands on knowledge and experience in tax preparation.

### **Reflections**

The dedication each coordinator had to the program and the amount of work they were willing to put in each tax season was quite admirable. Prior to collecting data, I expected more negative responses regarding the training materials provided by the IRS. All participants instead stressed the value and importance of the materials the IRS provided. The most negative comment provided by participants regarding the IRS involvement was how the IRS no longer sent an individual to spend a day instructing volunteers.

Personal biases included the idea all tax returns were prepared with minimal attention to detail and accuracy. Past experience in both tax preparation and the volunteer setting led to such attitudes. Although volunteers strive to prepare the most accurate return, taxpayers do not always provide the best information. The participants did not appear concerned with such challenges. Each described the policies of his or her VITA site and noted events where taxpayers may have to return with the correct information if unavailable at the initial visit.

I also expected more discussion of how the VITA site coordinators have strict training strategies to ensure accuracy. Instead, volunteers who dedicate time and effort preparing for the tax season worked hard and alongside the site coordinators to ensure the

quality of the tax return preparation is exceptional for each taxpayer. Volunteers take responsibility for learning the material covered to pass the certification exam but do not stop there. When a challenging tax situation arises, all participants described a system of working together and using the IRS resources to work through the situation.

I learned training is not a preseason requirement. Training occurs continuously. Volunteers and site coordinators work together to understand the best way to prepare each tax return accurately. Preseason training is only a start to the training volunteers undergo. Throughout the entire tax season volunteers encounter tax situations requiring additional research and learning.

The need for volunteers at the smaller sites seemed overwhelming. Given I work at a local university, two volunteers suggested a partnership between the university and the VITA site. Those participants wanted to recruit accounting students or myself for their sites.

The document review showed flexibility by placing most of the responsibility on the VITA site coordinators although the policies all came from the IRS. The preparers of The Manual expressed the expectations for each volunteer but held little training requirements for the VITA site coordinators to follow. Although surprising at first, after speaking with the participants, I discovered how minimal training guidelines helped the VITA site coordinators as the size variations and differences in levels of experience and cooperation. One set training standard of requirements would not fit each VITA site.

## **Conclusion**

The qualitative multiple case study contains an explanation of the training strategies use by four VITA sites in northwest Indiana. The explanations of the training strategies included information derived from semistructured interviews with VITA site coordinators and a review of the training manual provided to VITA coordinators and an audit conducted by the TIGTA. Training strategies included seated training sessions, group meetings, hands on approaches to working through scenarios, and on-site training by means of collaboration or review of difficult tax situations. Effective training strategies may lead to increased accuracy rates of taxes prepared at VITA sites. VITA site coordinators play a significant role in accurate tax return preparation. The IRS can contribute to accurate tax return preparation by reviving the previous practice of sending an IRS representative to VITA sites for a day long training session. The need for effective training is evident by the need for accurate tax return preparation at VITA sites. Implementing the most effective training methods helps ensure all qualified taxpayers using VITA as a way to gain access to expert tax knowledge. Taxpayers who qualify for the VITA service should feel confident in the service and trust the knowledge and expertise of volunteers results in an accurate tax return.

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## Appendix A: Interview Questions

1. What training strategies do you use to improve the accuracy of tax returns?
2. How do training strategies affect taxes prepared by volunteers in the volunteer setting?
3. How do training strategies for volunteers help tax law compliance in the volunteer setting?
4. How does training volunteers promote tax accuracy in the volunteer setting?
5. What are the training requirements of individuals who volunteer at your site each year?
6. How does training affect volunteer ability to prepare taxes each year?
7. How are volunteers made aware of the expected requirements for following policies of the VITA site?
8. What types of resources do you use for training purposes?
9. What influence do the training requirements have on volunteer accuracy?
10. What are the biggest challenges of implementing training strategies for VITA volunteers?
11. What other information can you provide about the influence implementing training strategies have on preparing accurate tax returns?

## Appendix B: Interview Protocol

Interview: Exploring the best training practices of VITA site coordinators in northwest Indiana.

- A. The interview session will begin with an introduction of myself followed by an introduction of the research topic.
- B. I will thank the participants for taking the time to respond to my participation invitation.
- C. I will request the participant read the consent form and ask any questions before signing the consent form.
- D. The participant will receive a copy of the consent form for his or her records.
- E. The audition recorder will be turned on and I will state the date, time, and location.
- F. A sequential identification of the participant, 'participant P1...' will be indicated on the audio recorder as well as on my copy of the signed consent form.
- G. The interview will last for about 60 minutes for responses to the 8 interview questions including additional follow up questions.
- H. I will inform the participant of the review of interview transcription I will make available to him or her after my transcriptions.
- I. I will thank the participant for taking the time to participate in my research study.