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Cover Page Footnote

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Income Tax Workshop for Child Care Providers: A University-Community Partnership

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A community agency in Southeastern Kentucky partnered with a credit union and an income tax class to address the needs of child care providers in its service region. The agency provided training and a financial literacy curriculum for constituent child care centers. With the credit union, it provided financial literacy support for families served by the child care centers. With the income tax class, it provided an income tax workshop tailored for child care providers. The tax workshop for child care providers is the focus of this article. Background information on the region is given, followed by a review of service-learning literature as it relates to the class project. Then the workshop itself is described, followed by a discussion of the feedback received. Challenges faced by students and by the community agency are addressed.

Keywords: Regional Service, Service-Learning, Community Partnership, Income Tax

Introduction

Much of Southeastern Kentucky has been designated by the Appalachian Regional Commission as distressed or at-risk (Appalachian Regional Commission, n.d.). Inherent challenges impact many aspects of the economy, including child care programs. A community agency in Southeastern Kentucky is working to address the needs of child care providers in the area, and as part of its financial literacy program, has partnered with an income tax class at Eastern Kentucky University to help child care providers understand some of the tax provisions related to child care providers. After providing background information and a description of community need, this project will be described, with particular focus on the service-learning tax workshop. Then, a review of service-learning literature as it relates to this project is given. Workshop evaluations and feedback are provided, followed by a discussion of challenges and lessons learned.

Background and Community Need

During 2013, child care in Kentucky experienced several difficulties. Between April and November of 2013, 91 of 2,000-plus child care centers in Kentucky closed (Kentucky trailing in child care aid, 2013). An increasing need for child care assistance came as Kentucky's legislature cut funding for community-based services, including child care, and it placed a moratorium on child care assistance applications. Kentucky's income requirements have become the most restrictive on working parents of any state. According to the National Women's Law Center, during 2013, Kentucky reduced its income limit for child care assistance to the lowest in the country. As of July, 2013, a family of three would qualify for child care assistance if their income was less than \$18,530, which is 100 percent of the 2011 federal poverty level. The previous limit had been 150 percent of the 2011

federal poverty level, \$27,804 (National Women's Law Center, 2013). A family of four can have income of no more than \$22,050 to be eligible for this assistance. Single parents working full time for minimum wage might spend as much as 30 percent of their income on child care, but do not qualify for assistance (Kentucky trailing in child care aid, 2013).

While these stringent provisions apply to the entire state, they are often more acutely felt in economically disadvantaged areas, and most of the service region for Eastern Kentucky Child Care Coalition (EKCCC) is designated "distressed" or "at-risk" by the Appalachian Regional Commission (n.d.). The survival of early child care and education services in this region depends greatly upon their ability to continue to remain financially viable while providing services to children who have family income at or near the poverty line. As a result, addressing financial literacy needs in these child care facilities is critical. This need is the focus of the project described herein.

EKCCC was established in 1990 to assist in the development of quality child care in the Eastern Kentucky region. It serves both family child care centers and large child care centers. Currently, EKCCC provides resources and referrals for about seventy family child care centers located throughout the region. EKCCC considers "small" child care providers (six or fewer children) and "licensed" child care providers (12 or fewer children) to be family child care centers. In addition, EKCCC serves large child care providers, primarily by providing professional development and training. EKCCC has become the primary provider for professional development for child care providers in the region.

In 2014, a project developed by EKCCC, in conjunction with the Appalachian Community Federal Credit Union (ACFCU) and an Eastern Kentucky University (EKU) income tax class was selected for one of five Eastern Kentucky University's Center for Appalachian Regional Engagement and Stewardship (EKU CARES) community grants. The project had as its goal to increase financial literacy and economic resource assistance available to child care providers throughout the Eastern Kentucky Child Care Coalition and Eastern Kentucky University service regions. The grant provided resources to initiate the project, and the conditions of the grant include the expectation that the project will be sustainable into the future. In the following section, the project is described, with particular focus given to the partnership between EKCCC and EKU.

Project Description

EKCCC initiated a partnership with Eastern Kentucky University and the ACFCU to provide comprehensive financial literacy support for its constituent child care providers in Eastern Kentucky. As indicated above, child care and early education in the region currently is provided by providers ranging in size from small in-home child care to larger child care centers. All child care providers must be licensed and are required to receive training to assure quality, developmentally-appropriate care. One opportunity to receive training is through this project. EKCCC, in partnership with ACFCU and the EKU income tax class, is engaged in: facilitation of financial literacy training to child care providers in the area, further development of an existing EKCCC curriculum used to provide this training for children, providing an income tax workshop for child care providers, and providing financial literacy training opportunities for the families served by constituent child care providers.

Facilitation of financial literacy training was accomplished through a partnership between EKCCC and ACFCU. Two face-to-face training sessions were provided to child

care providers in the region. Both training sessions were provided at two locations. The first training session focused on integrating financial literacy into lesson plans, and included sessions on what financial literacy is, how to teach children about it, and how children learn about money. As part of the development of this training session, an existing financial literacy curriculum was further developed. The curriculum was based on Sesame Street's "for Me, for You, for Later" (Mazzarino & Diego, 2015). EKCCC expanded this program to include additional age-appropriate math concepts of more/less and some/none. As a follow-up to this training session, participants used this curriculum to develop activities to use in their programs. Response from participants was enthusiastic. One director of a large child care center serving about 200 children used this approach to highlight the "for You" aspect of the curriculum by developing a project for sharing. A former student of the center needed a service dog, and the student's family was required to contribute a portion of the cost. The family was unable to provide the family contribution, so the center's classes engaged in fundraising projects to assist in providing the needed funds. The former student now has a service dog.

The second face-to-face training session focused on using books to promote financial literacy. Training was provided in analyzing books and identifying books which include financial literacy concepts for books in which financial literacy is not the primary concept. As a starting point, participants were given ideas for books that are likely already in their center that can be used for financial literacy training.

The second component of the project was the income tax workshop for child care providers provided by ECU income tax students. The goal of the workshop was to make child care providers aware of applicable income tax provisions that can help them save tax dollars, including allowable expenses that can be deducted as well as the earned income credit. Publicity and registration were coordinated by EKCCC, and the workshop was included in options available to child care providers for required training sessions. Students provided training to help providers understand some of the basics of tax provisions related to their child care operations. The focus was not on training child care providers to prepare their tax returns; rather, the goal was to help them become aware of information that they can provide their tax preparers in order to save tax dollars. Information about tax provisions that relate to operating a business, with particular focus on child care providers, was provided. Students explained provisions related to a number of routine expenses that can be claimed, including supplies, wages, and insurance. They described the tax rules related to home office deduction, along with an exception to the general home office deduction rules that applies specifically to child care providers. Students also explained record-keeping requirements, both for the child care providers' tax returns and for their clients, so that clients can take advantage of the child and dependent care credit.

A discussion of the earned income tax credit (EITC) and its provisions was included in the workshop. This topic is particularly applicable to the service region. As stated by Kentucky Governor Beshear, informing citizens of Eastern Kentucky "about the EITC is especially important because many counties in the region have low per capita income rates and thus have thousands of eligible EITC recipients (Governor Beshear's Communication Office, 2015). These eligible taxpayers include child care providers as well as the families they serve.

The income tax workshop was presented at the main ECU campus, and broadcasted to ECU's satellite campuses. Students on ECU's campus presented the workshop to

child care providers from Eastern Kentucky who had gathered at EKU centers in Corbin and Somerset. Students were engaged in service-learning as they prepared for their presentations, presented their material, and, afterwards, reflected on their experiences. This project provided meaningful contributions to EKCCC and its constituents, and it provided a rich learning experience for the students as well. Service-learning as it relates to this project is examined in more detail in the following section.

The final component of the project involves both EKCCC and ACFCU in providing financial literacy training for families served by the child care providers. EKCCC and ACFCU are currently seeking ways to operationalize this component of the grant. One large child care provider has expressed interest in expanding communication to parents and interactions with them related to financial literacy. During the first year of implementation, this center's director sent a note to parents before the financial literacy lesson plans were implemented, explaining the curriculum and its goals. This provided limited involvement for parents. The director is very interested in expanding this communication next year, giving more information about each of the topics and addressing ways that parents can illustrate and reinforce financial literacy concepts. EKCCC and ACFCU are seeking ways to enhance financial literacy training efforts for parents as well.

With this overview of the various components of the project, the tax workshop resulting from the partnership between EKCCC and the EKU income tax class will be discussed in the context of service-learning literature. This discussion is followed by a consideration of workshop results and lessons learned.

The Income Tax Workshop: A Service-Learning Project

Service-learning requires that the service project be an integral part of the course and that it be directly tied to the course content and learning objectives. "Service-learning programs must have some academic context and be designed in a way that ensures both that the service enhances learning and that the learning enhances the service" (Furco, 2003, p. 13). Simply adding a community service requirement to a course does not make the course a service-learning course.

Thus, when the professor was approached by EKCCC and ACFCU representatives about the possibility of partnering for the project, the first question to be addressed was whether the goals of the project matched the goals for the course. Would the content students would be learning for the course prepare them to present the income tax workshop for child care providers?

The professor has been actively engaged in service-learning for the income tax class for a number of years. The section offered in the spring semester participates each year with two United Way agencies to provide free income tax assistance for lower income taxpayers in the region through the Internal Revenue Service's Voluntary Income Tax Assistance (VITA) Program. The VITA program is integrated with the course content and it enhances student learning. It also provides a valuable service to the community. However, it is available only during the spring semester. The possibility of an income tax workshop for child care providers represented an alternative for the fall section to experience the learning benefits of service-learning as well, while serving the community in a meaningful way. As likely workshop topics were compared with topics covered in the course, it was apparent that the project would, indeed, be a good fit for the course and that the project could be an integral aspect of the course.

Zlotkowski (1996) identified three components of service-learning; he described service-learning as direct experience working with communities and/or organizations that promote public good, reflection on the service experience, and planned reciprocity of learning and benefits. Howard (2001) described this reciprocity when he indicated that service-learning must be relevant and meaningful service for both the community partner and the course learning objectives. Howard added that service-learning must enhance academic learning, which requires thoughtful planning by the instructor, and it involves purposeful civic learning, which prepares students with knowledge, skills, values, and propensities for active involvement in their future communities (2001).

Dorado and Giles state that “Reciprocity between institutions of higher education and community has been espoused as a core principle of good practice in service-learning since its inception” (Dorado & Giles, 2004, p. 25). Reciprocity as a core construct in service-learning was further developed by Dostilio, et al. (2012). They invoke the image of a reciprocating saw and its back and forth linear motion to illustrate the potential simplicity of the term; they use the metaphor of a kaleidoscope lens as a useful way to understand the various meanings associated with the term. Reciprocity has been viewed in a number of ways: community-university and community member-student partnerships, relationships between students and instructors, relationships between research and practice, and as a feature of community engagement. Reciprocity can also be perceived as an outcome, as a process, or as both (Dostilio, et al., 2012). When viewed as an outcome, reciprocity seems to be synonymous with the term mutual benefit. Reciprocity can also refer to a relational process of working alongside a community partner rather than doing something to or for the partner. When service participants and recipients of the service are mutually both providing and receiving a service or educational experience, reciprocity is both an outcome and a process (Dostilio, et al., 2012). Currently, for the partnership between the class and EKCCC, reciprocity is primarily an outcome.

Further, Dostilio et al. (2012) identify three perspectives on reciprocity: exchange-oriented reciprocity, influence-oriented reciprocity, and generativity-oriented reciprocity. In exchange-oriented reciprocity, benefits, resources, or actions are both given and received. The exchange can be affirmative or negative, equal or proportional, and it may be motivated by diverse interests. The services offered and the way participants behave “remain largely unaffected by the collaborative relationship or the unique experiences and perspectives of other participants” (Dostilio, et al., 2012, p. 26). Influence-oriented reciprocity involves personal, social, and environmental factors within a collaboration iteratively influencing the way something is done. Processes and outcomes of the collaboration are iteratively informed by interrelated factors. With generativity-oriented reciprocity, a broader conceptualization of relationships and processes is necessary. Generativity-oriented reciprocity is best understood in terms of “the transformative power of relationality and the co-construction of emergent systems of collaboration” (Dostilio, et al., 2012, p. 25). It requires co-definition of issues that are to be addressed as well as resultant co-generation of knowledge (Dostilio, et al., 2012).

A relationship with a community partner can exhibit characteristics of more than one of these perspectives at a given time, and the nature of the relationship is likely to change over time as well. Since this project was newly developed, elements of exchange-oriented reciprocity are present. ECU students were operating primarily from their own perspectives. This aspect is discussed in more detail later. Elements of influence-oriented

reciprocity were also present. The needs of the community influenced many aspects of the workshop, and the scheduling of the workshop reflected constraints on students' schedules. In addition, the needs of the community partner led to the development of an additional aspect of the service students provided.

Dorado and Giles also assert that service-learning partnerships follow paths of engagement that vary over time (Dorado & Giles, 2004). They identify three qualitatively different paths: tentative, aligned, and committed. They also suggest that there is a connection between the age of a partnership and the commitment to its success shown by its members; this commitment is also influenced by institutional factors. The tentative engagement path exists when learning behaviors are dominant. The aligned path of engagement involves negotiation or processes in which partners seek to develop a better fit between their goals. Time spent in this path is likely to be limited; service-learning partnerships are likely to either stagnate at the tentative engagement path or advance quickly into committed engagement. In committed stage engagement, partners believe that their partnership should be protected and extended to other areas, and that it should be defended if in danger of disappearing (Dorado & Giles, 2004). Elements of the tentative path were present from the inception of this project. Significant learning behaviors occurred. After one iteration, discussions focused on improving the fit between EKCCC and the ECU income tax class goals. Thus, the partnership is moving into an aligned path of engagement.

Bringle and Hatcher (1996) point out that the service activity must meet a community need, and, having participated and reflected on the experience, students' learning is deeper. They indicate that the best outcomes are achieved when meaningful service activities are related to course material through reflection activities. Reflection is often not an explicit component of an income tax class, but reflection is included in course requirements because of the value of reflection on the service-learning experience. It helps students see the value of their work to those served, thus making the experience more meaningful.

Service-learning impacts students' academic success, civic engagement, and personal growth (Brownell & Swaner, 2009). Benefits include deeper understanding of course content, greater satisfaction with the learning experience, increased ability to recognize needs in the community, increased belief that they can affect change, and increased leadership skills and desire to include service to others in career plans. In addition, there are many potential links to the American Institute of Public Accountants' professional competencies for accounting graduates entering the profession (American Institute of Certified Public Accountants, 2015).

Further, for accounting courses in particular, Weis (1998) states that the value of service-learning includes:

- Students not only learn more, they learn what they learn better.
- Students' teamwork and interpersonal skills are strengthened.
- Students enjoy and are enthusiastic about service-learning.
- Students feel an extra sense of pride in accomplishment.
- Service-learning complements the service mission of colleges and universities.

From the professor's perspective, engaging in service-learning requires giving up some of the controls in the learning environment as students move from a textbook problem to an actual situation. The trade-off, however, is that service-learning can lead to more

meaningful engagement in and commitment to teaching, an enhanced understanding of students, a better sense of students' learning styles and methods for demonstrating learning, changes in classroom pedagogical practices, and improved communication of theoretical concepts through the availability of community-based examples (Brownell & Swaner, 2009). By engaging with students in the service-learning activity, professors interact with students in settings other than the classroom, and often in ways that provide more personal interaction than does the classroom; this can lead to an additional level of reciprocity. For the typical VITA session, this interaction involves discussions about dealing with clients and their responses to some of their tax outcomes. For this project, the deeper level of interaction with students was most evident as students prepared for the workshop and in the debriefing following the presentation, described below.

Traditional service-learning programs emphasize finding students an opportunity to provide a service that will benefit a service agency and provide students with an opportunity to reflect on the work they are doing. They may also provide an opportunity for students to reflect on their own assumptions and stereotypes about the individuals served. However, they do not necessarily lead to improved service, and they do not lead to social change. It is important to respond to individual human needs, but the social policies that create these needs should also be addressed and understood. Doing so moves the experience to critical service-learning (Mitchell, 2008). For this project, students read and discussed background information about general economic conditions and the status of child care in the region. Most students had a good understanding of the region and its culture, having lived in the region and/or knowing others from the region. For those who did not, the nature of the interaction with the community limited their ability to gain an understanding of the community's perspective.

Service-learning is a high-impact practice; it has a significant impact on student success (Kuh, 2008). George Kuh, during a visit to Berea College in September, 2010, emphasized that simply engaging in high-impact practices, including service-learning, is not sufficient (G.D. Kuh, personal communication, September 16, 2010). High-impact practices must be done *well*. How is service-learning best implemented?

Service-learning done well requires planning and coordination with a community partner; reflection on the process; reciprocity of benefits to both the students and the community organization, with learning and teaching going both ways; and presentation of the work to the public. "Service cannot be presented as a mere sidebar to the course; rather, the syllabus should explain why this kind of service is a part of the course" (Heffernan, 2001). The syllabus should explain the project, the roles and responsibilities of students, the needs of the organization, and descriptions of the reflective process and expectations for public dissemination. Heffernan has identified four principles for implementing service-learning, which are presented in Table 1. These four principles are engagement, reflection, reciprocity, and public dissemination.

Engagement with the community partner is essential. For this project, engagement with EKCCC began with the grant proposal. Needs of the community were matched with goals of the income tax class, and the plan for the tax workshop was developed. As these plans developed, EKCCC was consulted about specific topics and needs of its constituents. EKCCC was involved in publicity for the workshop, and they were consulted in developing the workshop evaluation. In addition, as the workshop was being planned, EKCCC expressed a need for brief tax tips to include in their monthly newsletters during

tax season. This led to the addition of another short writing assignment for the students. Each group submitted a short paragraph or bullet list of tax tips related to their assigned topic(s). This addition met a need of the community partner, and at the same time, it offered an opportunity for students to improve another important aspect of their professional development, written communication skills.

Table 1
Four Principles (Heffernan, 2001)

Engagement	Faculty should engage in joint planning with community agency to assure service is designed to meet community needs.
Reflection	Reflection is a necessary component of S-L, and is facilitated in a number of ways, including keeping journals, organizing presentations to community leaders, preparing reports to demonstrate the effects of S-L, and discussing experiences in class.
Reciprocity	Every individual, organization, and entity involved in the S-L should function both as teacher and as learner.
Public dissemination	Service work should be presented to the public.

Student reflection on the experience occurred as they prepared their presentations and after the workshop was given. In preparation for the workshop, students read about EKCCC and about the challenges for child care in Southeastern Kentucky. Students were then asked to reflect on whether they thought the project would be valuable to child care providers in the area and whether they thought the project would enhance their learning of our course material. There was a strong consensus that they expected the experience to be valuable both for their learning and for child care providers. They were also asked about concerns and questions as the workshop date approached. The most common concerns were related to the natural trepidation for oral presentations, along with questions about logistics of presenting from a location removed from that of participants.

Immediately following the presentation, the professor and students discussed what went well and what could be improved. This was followed by a written reflection. Students were asked about their expectations for the workshop, both positive and negative, and whether expectations were met. Students were asked to give specific examples of how they applied course content in the project; they were also asked to reflect on the role of service and volunteering for the young professional.

The best practice principles of reciprocity and public dissemination are evident in the project. Several aspects of reciprocity were discussed above. Students' learning was reinforced and enhanced as they prepared and gave the tax workshop, and Eastern Kentucky child care providers received valuable information that will be helpful as they prepare information for their tax return preparers. Public dissemination was an inherent part of the project. The workshop itself was public dissemination, as was the inclusion of tax tips in EKCCC's client newsletter. Further, EKCCC will be reporting on the project to the granting agency, ECU CARES.

Workshop Evaluations and Feedback

Evaluation and feedback after the workshop provided important information, both for the workshop presented and for future workshops that might be presented. Feedback came from workshop attendees and from students involved in presenting the workshop; feedback was also provided by the community partner. While the number of workshop participants was smaller than expected, the workshop was a valuable experience for both attendees and for students. The workshop was targeted to around seventy family child care providers (the “small” and “licensed” providers described above). As the workshop was being planned, expected attendance was twenty. As registration progressed, the number was revised downward to fifteen. Participants had the option of attending in one of four locations. Actual attendance was six, including four child care providers and two EKCCC staff members. The low number of participants was disappointing to both EKCCC and to student-presenters. Discussions are in process for improving participation next fall, and are described in the next section. Each of the planned workshop topics was covered, and for each topic, participants were given opportunity for questions and answers.

Twenty-two students were enrolled in the course, so students worked in groups as they prepared and presented the workshop topics. Each group was required to have at least two speakers; most groups chose to have each group member speak. (If the group had any nonspeaking group members, the group was required to describe for the professor the contributions of the nonspeaking member.) Each group had a time limit for explaining their content, and time was allotted for questions and answers as well.

Topics addressed in the income tax workshop included form of business (sole proprietorship and LLC), income, expenses, earned income credit, and recordkeeping and documentation. Attendees completed a workshop evaluation form (Appendix). The evaluation gave attendees the opportunity to indicate their level of agreement or disagreement with the following: topics were relevant to their child care operation, presentations were clear and informative, audio-visual equipment functioned effectively, material presented will be helpful as they provide information for their tax preparers, and using ECU’s extended campuses is a good way to bring the workshop to a more convenient location. While the number of responses was small, they did indicate agreement with each of the statements (See Table 2). While ratings for topics leave room for improvement, no additional topics were suggested. Attendees’ comments gave no additional insights related to more clear and informative presentations; however, additional insights can be gained from student feedback, discussed below.

Participants were also asked to rate their knowledge about workshop topics before the workshop, and they were asked to rate both the relevance and helpfulness of the information presented. They indicated that they were somewhat familiar with the topics, and their ratings for relevance of topics and helpfulness of information were favorable. The evaluation form also included open-ended questions related to topics to add or drop, as well as suggestions for improvement. These responses were also favorable, and no suggestions for improvement were offered. Participants indicated they would recommend this workshop to other child care providers. With the low number of responses, generalizability of the results is quite limited. However, as a pilot program, these results do provide anecdotal information that can be used for further development of the project.

Table 2
Overall Ratings for the Workshop

	Strongly Agree	Somewhat Agree	Somewhat Disagree	Strongly Disagree
The workshop covered topics that are relevant to my child care operation.	2	2	0	0
Presentations were clear and informative.	2	2	0	0
Audio/visual equipment functioned effectively.	4	0	0	0
Material presented today will be helpful as I prepare to meet with my tax preparer (or prepare my own tax return).	4	0	0	0
Using EKU's extended campuses is a good way to bring the workshop to a location more convenient for me.	4	0	0	0

Students were also given the opportunity to provide feedback. The comments they most frequently offered were that they expected more participants, and they expected to have more personal interactions with participants. Students were also asked how the project could be improved if done again in future classes. Most of their recommendations focused on allowing more time for them to prepare their presentations and conducting a practice session in the room where the presentation is to be given. One student suggested that presentations should focus on examples that illustrate how tax provisions impact child care providers. One particularly insightful recommendation was that students need to focus more on informing participants rather than impressing the professor with code sections and technical terms. While reference to code sections and technical terms was not extensive, greater care to use nontechnical terms would improve the workshop.

Students were also asked about how they applied course content in the project. Their responses clearly indicate that the project related to course content. For example, one student indicated that her group used one of the homework problems as a basis for the example they discussed. Their responses to questions as to what they learned that they might use as they move forward in their careers and the value of community service for the young professional indicate that the project helped them think about the importance of using the professional skills they are acquiring to help their communities.

Four criteria that the service-learning experience needs to satisfy in order to be successful have been suggested. These criteria are personal and interpersonal development, understanding and applying knowledge learned in class, perspective transformation, and developed sense of citizenship (Warren, 2012). Personal and interpersonal development, understanding and applying knowledge learned in class, and a developed sense of citizenship are evident in student feedback.

Feedback from our community partner was favorable and enthusiastic. They, like the

students, would have liked having more participants, but they observed that new programs grow as word of mouth spreads. They indicated that they expect turnout to be higher the next time. EKCCC indicated that those who did attend had favorable comments, that they felt it was worth their time to be there, and that students were well-prepared and showed professionalism. The goals of EKCCC were furthered by the workshop presented by students, and by the addition of tax tips to the organization's newsletter.

Challenges and Lessons Learned

Throughout the project, there were a number of challenges. Because of a personnel change, the EKCCC representative who developed the grant was not available to implement the planned project. This could have been the end of the project, but the executive director of EKCCC stepped in, and was directly involved in all aspects of the workshop. There was also a staffing change in ACFCU. Throughout the project, the commitment of the agencies was apparent. This highlights the importance of commitment to the community partnership and to its goals on the part of all parties. It also illustrates the need for flexibility.

The need to make the workshop available in locations in the region presented another challenge. It was not logistically feasible to take twenty-two students to multiple locations in the region. The ability to present the workshop on campus, during regular class time, was an attractive option. With the ECU's extended campuses in the region and its ability to broadcast in these locations, the logistical issue was resolved. However, the lack of face-to-face interaction with participants presented another challenge to student presenters. Most students are rather intimidated by oral presentations, and several cited the added challenge of presenting to a monitor displaying attendees in two remote locations. This can be partially overcome by utilizing a practice session, as students suggested, so that students are accustomed to the layout. However, this is an aspect of the workshop that cannot easily be changed. It is logistically unmanageable to take the students to the remote locations, and a significant part of the value of the workshop is in its availability in locations convenient to participants. This limitation also presents a challenge in moving from a traditional service-learning model to a critical service-learning model. While students viewed the mode of delivery as a challenge, EKCCC views more positively the use of this type of technology to make training and workshops more readily available to the child care providers it serves. Use of other available technologies will be explored with a view to overcoming some of these challenges and improving participation through increased accessibility.

Another challenge for the students was in making the workshop content accessible to the audience. Expressing tax provisions, some of which are quite complex, in everyday language that can easily be understood is good preparation for their future careers. Whether they practice tax or some other specialization in accounting, they will frequently be called upon to express complex provisions clearly and concisely so that they can be understood by nonaccountants. As is often the case with service-learning, the professor sought to balance the needs of those served and the learning process for students. Students submitted drafts of their presentation slides, which were reviewed by the professor. Suggestions were offered by the professor, but students had ultimate ownership of the content of the slides. Implementation of a practice session with the entire class, as suggested by students, will improve future workshop presentations. In addition, peer feedback and suggestions for improvement based on the practice session will improve the effectiveness of future student presentations. Another addition that will improve the workshop is the use of more

examples to illustrate tax provisions.

One of the student groups faced a unique challenge. One of the members of the group who had planned to present some of their material was not able to attend the workshop. This was unexpected, and remaining group members had to adjust their plans and fill in at the last minute. The students handled this well, and while certainly not ideal, it vividly illustrated to the students in that group, and to their classmates as well, the importance of following through on professional commitments and the importance of contingency planning.

Increased attendance would enhance the workshop, both in terms of serving child care providers in the region and from the perspective of students' learning experience. As the next workshop is planned, scheduling for optimal participation will be an important consideration, as will publicizing the workshop. Since attendees indicated that they would recommend the workshop to other child care providers, word of mouth should also help to improve participation levels. Rather than offering the workshop in November, when the busy holiday season is approaching, the workshop will be offered in October. EKCCC also plans to improve publicity for the workshop by seeking informal feedback related to the tax tips developed by students and included in EKCCC newsletters to child care providers. This will be used by students to develop a scenario relevant to child care providers which will disseminated as part of the publicity for the workshop. The scenario will ask one or more questions for which participants will learn the answers during the income tax workshop. Improved publicity, along with better scheduling, should improve participation levels, thereby enhancing the benefits both to participating child care providers and the income tax students.

Conclusion

The project focused on facilitation of financial literacy training to child care providers in the area, further development of an existing EKCCC curriculum used to provide this training for children, providing an income tax workshop for child care providers, and providing financial literacy training opportunities for the families served by constituent child care providers. Financial literacy training sessions for child care providers were enthusiastically received. Also, as a result of these sessions, EKCCC's training resources available for professional development has been expanded. Financial literacy training for the families served by constituent child care providers will also be developed. Based on the results of the pilot workshop, partnering with a community agency to provide an income tax workshop for child care providers should be continued and further developed. The community agency received assistance with its goal of improving financial literacy for child care providers in Southeastern Kentucky. Child care providers gained a better understanding of tax provisions that apply to them. Students presenting the workshop gained a deeper understanding of the tax provisions, and they gained valuable experience in preparing and giving a professional presentation. By participating in the service-learning project, they also gained a new perspective on the value of service for young professionals and for their communities.

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Addendum

Subsequent to acceptance of this paper for publication, the second income tax workshop was presented. Because of an unexpected university closing, the class was not able to use ITV services as scheduled. When rescheduled, the workshop was presented with only class members and the executive director of EKCCC present; no child care providers were present. EKCCC's executive director and the professor asked questions that child care providers might have asked. The workshop was recorded, and will be available for EKCCC use in a number of their workshops. While the workshop was not presented as planned, both the professor and EKCCC's executive director see potential for increased dissemination and impact. The class meets mid-day during the week, when day care providers are very likely busy running their day cares. With the availability of video, the workshop can be presented in a number of locations and at times that are more compatible with day care providers' schedules. The possibility also exists for child care providers to view the videos individually. EKCCC's executive director was particularly enthusiastic about the possibility of separating out the topics so that segments of the workshop could be incorporated into other sessions they might present. For example, their training session related to starting a day care will be enhanced by the inclusion of the segment on choosing a form of business. The students' discussion included important aspects of the decision as to choosing business form, such as liability considerations, as well as tax implications. Thus, the video recordings will provide improved availability and impact.

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Appendix
Workshop Evaluation Form
Income Tax Workshop for Child Care Providers
Thursday, November 6, 2014

Thank you for participating in today's workshop! We hope you found it informative and helpful. Your feedback will help us improve the workshop in the future. Please take a couple of minutes to complete this form and return it to the facilitator at your facility.

Which facility?

Corbin ___ Somerset ___ Manchester ___ Danville ___

Rate your knowledge of workshop topics before the workshop:

Before the workshop I was:				
Well Informed	Somewhat Informed	Not Very Well Informed	Not Aware of This Topic	
				Sole Proprietorships and LLCs
				Income
				Expenses
				Earned Income Credit
				Record Keeping & Documentation

Overall ratings for the workshop:

	Strongly Agree	Somewhat Agree	Somewhat Disagree	Strongly Disagree
The workshop covered topics that are relevant to my child care operation.				
Presentations were clear and informative.				
Audio/visual equipment functioned effectively.				
Material presented today will be helpful as I prepare to meet with my tax preparer (or prepare my own tax return).				
Using EKU's extended campuses is a good way to bring the workshop to a location more convenient for me.				

Would you recommend this workshop to other child care providers? Why or why not?

Was each workshop topic relevant to your situation?

	Very Relevant	Somewhat Relevant	Not Very Relevant	Not At All Relevant
Sole Proprietorships and LLCs				
Income				
Expenses:				
Start Up Costs				
Rent & Utilities				
Vehicle				
Office Supplies				
Insurance				
Toys				
Food				
Advertising				
Employee/Self-Employed				
Depreciation				
Home Office Deduction				
Earned Income Credit				
Record Keeping & Documentation				

How helpful was the information provided?

	Very Helpful	Somewhat Helpful	Not Very Helpful	Not At All Helpful
Sole Proprietorships and LLCs				
Income				
Expenses:				
Start Up Costs				
Rent & Utilities				
Vehicle				
Office Supplies				
Insurance				
Toys				
Food				
Advertising				

Employee/Self-Employed				
Depreciation				
Home Office Deduction				
Earned Income Credit				
Record Keeping & Documentation				

What topics should be added to the workshop?

Which topics should be dropped from the workshop?

In what other ways could it be improved?

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