



### **AAA/ABO 1999 Outstanding Dissertation Award**

The winner of the 1999 ABO Section Outstanding Dissertation Award is John A. Barrick, currently an assistant professor at Northeastern University. John's dissertation, entitled "The Effect of Experience on Tax Professionals' Knowledge Structure and Performance in a Research Task," was completed at the University of Nebraska-Lincoln. Paul Shoemaker supervised the dissertation. Both John and Paul will be honored with plaques at the ABO Section Meeting at the American Accounting Association's Annual Meeting in August 1999.

The 1999 ABO Outstanding Dissertation Award Selection Committee was composed of: Richard W. Houston, University of Alabama; Laureen A. Maines, Indiana University; Brian C. Spilker, Brigham Young University, and Sandra C. Vera-Muñoz (Chair), University of Notre Dame. Congratulations from the Committee to both John and Paul for a job well done.

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#### **AAA/ABO 1999 OUTSTANDING DISSERTATION**

##### **The Effect of Experience on Tax Professionals' Knowledge Structure and Performance in a Research Task**

**By John A. Barrick, Ph.D., Northeastern University  
Dissertation Chair: Paul Shoemaker, University of Nebraska-Lincoln**

#### **ABSTRACT**

Tax professionals, like other accountants, work in an environment where both the content and organization of knowledge are expected to affect performance. While a positive relationship between tax professionals' knowledge and performance has been identified, relatively little evidence examining the organization of tax professionals' knowledge in memory, or "knowledge structure," exists. This study examines the effect of experience on tax research performance in order to make some inferences about tax professionals' knowledge structure.

The question is important because in order to better understand and improve tax research performance, research is needed that describes the structure of tax professionals' technical knowledge and how experience accumulated over time is associated with changes in the organization of knowledge. While the extant literature suggests that tax professionals' knowledge

is structured topically, this representation ignores the institutional feature of the Code. Because professionals use the Code in searching for relevant information, providing support for their decisions, and communicating with other professionals, this study posits that experience develops a more complete or better cross-referenced knowledge structure that is also organized by Code section.

Forty-one graduate tax students and 33 tax professionals from three "Big 5" firms searched an Internet-based tax service to locate authority relevant to a complex property transaction. The subjects were partitioned according to experience and randomly assigned to one of two search indices, topical or Code section, to access the tax database. The between-subject information search manipulation was designed to test whether using a search index that complements the subjects' expected knowledge structure results in higher performance than using a search index that creates a mismatch between them. Subjects' ability and task-specific knowledge content were measured to control for their effects on performance.

The results are consistent with the hypothesized predictions and make several contributions to the accounting literature. First, the results indicate that knowledge structure, in addition to knowledge, is an important determinant of tax information search performance. Specifically, the results corroborate previous findings that technical tax knowledge is initially structured topically, but also indicate that experience develops or strengthens a Code section structure as well. Second, while prior research reports that ability indirectly affects only task performance where learning is impoverished, this study is the first to document that ability affects performance in tasks that offer opportunities for information search or on-task learning. Finally, this is the first accounting study to use Internet-based technology for data collection. This technology allows future researchers the opportunity to gain access to subjects where travel is difficult or impossible and allows subjects to complete the experiment at their convenience. The results have implications for the education of new and continuing tax professionals as well as the organization of the information search services used by these professionals.

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