

The Effect of Experience on External Information Search Performance: Implications for Tax Professionals' Knowledge Structure

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Abstract: This paper investigates whether experience is associated with differences in tax research performance in order to make inferences about tax professionals' knowledge structure. Tax professionals and graduate tax students performed an Internet-based information search in which subjects identified relevant tax authority concerning a complex property transaction. The results suggest that inexperienced tax professionals' knowledge is structured topically and that experience develops or strengthens an additional structure that is organized by Code section. An additional contribution is that ability indirectly affects performance in a task that offers opportunities for on-task learning and that it plays an important role in the development of a more complete or better cross-referenced knowledge structure within the domain.

Keywords: Experience, Knowledge structure, Information search and evaluation, and Ability.

Data Availability: Contact the author.