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The Journal of the American Taxation Association 1979–2000: Content, Participation, and Citation Analyses

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ABSTRACT

This study uses three databases to identify and discuss trends within *The Journal of the American Taxation Association* (*JATA*) for the 1979 through 2000 time period. This research reports on institutional involvement of the authors publishing in *JATA* and examines the extent of citations of *JATA* articles within the journal itself and in other academic, accounting journals. Methodologies utilized are content, participation, and citation analyses.

A review of the data suggests that *JATA* went through a major shift in emphasis during the late 1980s and early 1990s. This shift brought a narrowing of focus on tax topics and research methodologies consistent with the Scholes and Wolfson paradigm of tax research. In addition, participation in *JATA* shifted more toward Assistant Professors, although this gap has begun to close in recent years.

Data Availability: Contact the authors.

INTRODUCTION

The Journal of the American Taxation Association (*JATA* or *Journal*) encompasses over two decades of development in tax research. *JATA* has provided researchers an outlet for disseminating new research findings and techniques, as well as a forum to build on and refine existing knowledge. Over this period, many lines of tax research expanded, while others emerged and new researchers entered the accounting discipline. This development has helped elevate the tax research area within accounting from one where finding a research outlet was difficult (Crumbley 1987) to a field in which scholars participate in the tax arena with those from law and economics (Shackelford and Shevlin 2001).

One means of following lines of thought within an academic field is to examine the content of the primary research outlet (Meyer and Rigsby 2001). This exercise has been performed in a variety of general and subdiscipline accounting contexts (Meyer and Rigsby 2001; Scapens and Bromwich 2001; Daigle and Arnold 2000; Watts 1998; Urbancic 1994; Carnaghan et al. 1994; Mitchusson and Steinbart 1993; Smith and Krogstad 1991; Brown et al. 1987; Heck and Bremser 1986; Dyckman and Zeff 1984). In the field of tax research, there have been discussions of general

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trends (Shevlin 1999) and movements within specific research paradigms (Shackelford and Shevlin 2001; Roberts 1998).

This paper seeks to identify content, participation, and citation trends in *JATA*. This is accomplished using three databases developed by the authors that focus on these areas. The article is organized along the following lines. The "Content" section discusses patterns in the topics and methodologies found in *JATA* during the period 1979 through 2000. The "Participation" section identifies groups and institutions that have had a significant impact on journal content. Finally, the "Citation" section documents the timing and growth in reference citations to previously published *JATA* articles.

The study contributes to the tax literature by identifying streams of research in taxation, as well as applicable techniques and methods (Meyer and Rigsby 2001; Carnaghan et al. 1994). Today's information technology simplifies this task. However, there may still be gaps in coverage of available sources.[1] In addition, *JATA* stakeholders may also find demographic participation information useful in evaluating the quality and breadth of contributions to *JATA*. Finally, a summary of elements of the *Journal* also serves the practical purpose of assessing whether it (or a category within it) is an appropriate outlet for a particular research project.

CONTENT, PARTICIPATION, AND CITATION ANALYSES

JATA Purpose

G. Fred Streuling, *JATA*'s first editor, stated in an open letter in the first edition, the purpose of *JATA* was to "provide an outlet for a variety of quality tax manuscripts, including those on tax education, policy, and compliance" (Streuling 1979, 4). This original goal remains an integral part of today's editorial policy although the emphasis on these general categories has shifted over time.

JATA's evolution is evident in the content, participation, and citation examination below. Interestingly, it is also observable in direct discussions within the *Journal*. For instance, the "Report of The American Taxation Association 1985–86 Committee on Tax Research Methodology" expressed concern that colleagues in business schools did not view tax research as high-quality research (Seago et al. 1987). The committee urged tax academicians to address research questions that could be tested empirically using statistical techniques, examine the impact of tax laws on business decisions using simulations and model building, develop specialties based on their competitive accounting knowledge advantage, and encourage and support law review quality legal research (Seago et al. 1987).

A second such discussion is titled "Taxation, Information, and Economic Organization" by Stiglitz and Wolfson (1988). The article has its origins in comments made by Joseph Stiglitz and Mark Wolfson at the 1987 AAA Annual Meeting Plenary Sessions. This discourse foreshadows the framework later found in the first edition of *Taxes and Business Strategy: A Planning Approach* (Scholes and Wolfson 1992).[2] This paradigm has had a major influence on subsequent tax research (Shackelford and Shevlin 2001).

In hindsight, the late 1980s appear to have been a transition period in the tax research area. Shackelford and Shevlin (2001) note that the primary movement was toward empirically based research topics and techniques.[3] The combination of internal self-examination with the emergence of a new paradigm had a major impact on the composition of *JATA*'s content, participation, and citations as it moved into the 1990s.

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[1] For instance, *JATA* is not presently available in the *Social Science Citation Index*.

[2] Noteworthy, Mark Wolfson refers in their talk to the beginnings of this later work stating "Myron Scholes and I have been working jointly toward the development of such a theory over the past three years (indeed, we have recently committed ourselves to writing a book on the subject)."

[3] The shift in emphasis of methodologies may reflect a timing difference between the broader accounting research area and the tax accounting sub-area. Watts and Zimmerman (1986) argue that accounting research underwent a transformation away from a prescriptive focus and toward a positive approach beginning in the mid-1960s as computers and large machine-readable databases became more accessible to accounting academics.

Description of Databases

In order to perform content and citation analyses of *JATA* over time, three separate databases were created. The first database contains information related to all published items in *JATA* from its initial publication in the Summer 1979 through the Fall 2000 edition. In general, the *JATA* Database contains 22 fields for each record: publication title; author's first and last names; the edition's volume, number, season, year, and page number(s); month and year of submission and acceptance, if available; category within the *Journal* (i.e., Main Article, Research Note, Book Review, etc.); sole or multiple authorship designation; author's university, department, and faculty rank at publication; author's university at submission, acceptance, and publication, when available; and university where the author received his or her highest degree, the degree, and year awarded. This database was developed by merging two data sources: (1) information contained in *JATA* editions from Summer 1979 through 2000, and (2) the *Accounting Faculty Directory 1979–1980; 1980–1981; 1982; 1983; 1984; 1985; 1987; 1988; 1989; 1990; 1991; 1992; 1993; 1994; 1995; 1996; 1997; 1998–1999; 2000–2001*, compiled by J. R. Hasselback.

To allow for analyses by author, record entries in the *JATA* database were created for each author of co-authored works. For the years 1979 through 2000, there were a total of 849 separate items published in *JATA*. Due to multiple authorship, these items generate 1,099 records in the database. Table 1 delineates the various categories utilized by editors and provides the number of authors for each category.

The first portion of Table 1 presents the aggregate content of the primary *Journal* issues. The second portion of Table 1 lists topics and authorship numbers for the six *JATA* Supplements

TABLE 1
***JATA* PUBLICATIONS BY CATEGORY**
1979–2000[a]

Category	Authorship				
	Solo	Dual	Trio	Other	Total
Book Review	283	1	0	0	284
Main Article	70	105	32	1	208
Doctoral Research in Taxation	197	0	0	0	197
Tax Software Review	48	4	3	0	55
Research Forum/Research Note	8	16	7	1	32
Educators' Forum/Tax Educators' Viewpoint	3	4	1	0	8
Practice Note	3	2	2	0	7
Committee Report	0	0	0	5	5
Educational Research/Tax Education Research	0	2	0	0	2
Teaching Note	1	1	0	0	2
1995—Experimental Methods as Applied to Problems in Taxation	3	1	1	0	5
1996—Taxes and Business Strategy	2	1	1	0	4
1997—Tax Policy Research	1	2	1	0	4
1998—Multijurisdictional Tax Issues	1	2	1	0	4
1999—Tax Research	3	1	0	0	4
2000—Taxes and the Structure of Transactions	2	0	2	0	4
Discussion	24	0	0	0	24
Total	649	142	51	7	849

[a] Based on 1,099 entries by author in the *JATA* Database from 1979 through 2000. Categories are listed by the largest quantity of publications descending and then Supplements, chronologically by year.

published during the period 1995 through 2000. The authorship of Main Articles is predominately co-authored, a pattern explored in more detail below.

A second database was created that identifies citations in *JATA* articles to other works published in *JATA* during the period Summer 1979 through 2000. Each record has six fields in this database that identify the cited *JATA* item and a cross-reference to the citation including *JATA* volume, number, season, year, and page number. Citations were recorded from reference or bibliography listings and not footnotes or endnotes.[4]

Similar to the second database, the third database contains information on citations from articles published in selected journals other than *JATA* to articles published in *JATA* for the period Summer 1979 through 2000. As with the internal citation database, reference or bibliographic listings were utilized and not footnotes or endnotes. Expanding on the list of academic accounting journals other than *JATA* used by Kozub et al. (1990), the external citation database involved articles in the following journals: *Accounting, Organizations and Society* (*AOS*) (1979–2000); *The Accounting Review* (*AR*) (1979–2000); *Journal of Accounting and Economics* (*JAE*) (1979–2000); *Journal of Accounting, Auditing & Finance* (*JAAF*) (1979–2000); *Journal of Accounting Research* (*JAR*) (1979–2000); *National Tax Journal* (*NTJ*) (1979–2000); *Journal of Accounting and Public Policy* (*JAPP*) (1982–2000); *Issues in Accounting Education* (*IAE*) (1983–2000); *Contemporary Accounting Research* (*CAR*) (1984–2000); *Advances in Taxation* (*AIT*) (1987–2000); *Accounting Horizons* (*HOR*) (1987–2000); and *Behavioral Research in Accounting* (*BRIA*) (1989–2000).[5] Similar to the internal citation database, the seven record fields in the external citation database identify the cited *JATA* publication item and contain a cross-reference to the citation including journal, volume, number, season, year, and page number.

JATA Content Analysis

Organization

As noted above, the *Journal* is organized around various categories of articles and features. Table 2 provides details regarding the introduction and editor that initiated each of the features in *JATA*. Further, the table provides information regarding the continued appearance of an item category.

The longest continuously running categories in the *Journal*, in order of longevity, are the Main Articles, Book Reviews, Doctoral Research in Taxation, Tax Software Reviews, and Research Notes. It appears that for the first 15 years of *JATA*, editors kept these features somewhat consistent and used discretion regarding the introduction of new categories.[6] Over the last seven years, the format of *JATA* has remained stable but has expanded to include the following sections and edition: Educators' Forum, Summaries of Papers in Issue, and Supplement.

Figure 1 tracks the number of Main Articles in each year of *JATA*. For reference, it also lists the primary editions published by year. The early years of publication exhibit a growth in the quantity of Main Articles, with a low of three in 1979 (one edition) to a high of 17 in 1984. From

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[4] The rationale for using bibliographic reference citations is twofold. First, using footnote/endnote citations may bias the quantity of overall citations. Second, some authors include in their bibliography all works used to develop an article, not just the ones cited in the body of the work.

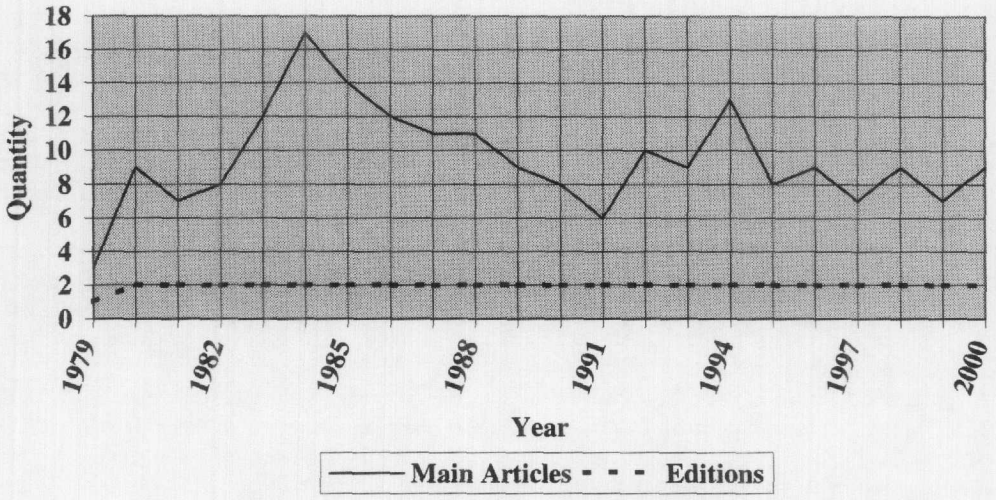
[5] Initially, the authors chose to use the following seven academic journals based on the Kozub et al. (1990) tax accounting study: *The Accounting Review*; *Advances in Taxation*; *Journal of Accounting and Economics*; *Journal of Accounting and Public Policy*; *Journal of Accounting, Auditing, & Finance*; *Journal of Accounting Research*; and *National Tax Journal*. Next, the authors felt that behavioral accounting should be represented in the study, so *Accounting, Organizations and Society* and *Behavioral Research in Accounting* were included as sources for the database. Further, the authors wanted to include a tax educational perspective, so *Issues in Accounting Education* was added. To complete the relevant AAA journals that publish tax-related articles, *Accounting Horizons* was included. Finally, based on other accounting ranking studies (Hasselback et al. 2001; Meyer and Rigsby 2001; Daigle and Arnold 2000; Brown and Huefner 1994), the authors decided to add *Contemporary Accounting Research*.

[6] However, the "Research Notes" category was not added until approximately eight years into the life of *JATA*.

TABLE 2
***JATA* EDITORS**
1979–2000

JATA Category	Date Initiated	1978–1981 G. Fred Streuling	1981–1984 John L. Kramer	1984–1987 Jane O. Burns	1987–1990 Silvia A. Madeo	1990–1993 Edmund Outslay	1993–1996 Sandra S. Kramer	1996–1999 Terry Shevlin	1999–2002 Fran L. Ayres
Main Articles	Sum. 79	X	X	X	X	X	X	X	X
Tax Educators' Viewpoint	Sum. 80	X							
Book Reviews	Win. 82		X	X	X	X	X	X	X
Capsule Commentaries and New Publications	Win. 82		X						
Educational Research	Sum. 82		X						
Committee Reports	Sp. 83		X	X	X				
Doctoral Research in Taxation	Sp. 83		X	X	X	X	X	X	X
Tax Software Reviews	Sp. 85			X	X	X	X	X	X
Research Notes	Sp. 88				X	X	X	X	X
Teaching Notes	Fall 88				X		X		
Practice Notes	Sp. 89				X	X			
Research Forum	Fall 91				X	X			
Tax Education Research	Sp. 94						X		
Educators' Forum	Sp. 95						X	X	X
Supplement	1995						X	X	X
Summaries of Papers in Issue	Sp. 96						X	X	X

FIGURE 1
***JATA* 1979–2000[a]**



	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Main	3	9	7	8	12	17	14	12	11	11	9
Editions	1	2	2	2	2	2	2	2	2	2	2

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Main	8	6	10	9	13	8	9	7	9	7	9
Editions	2	2	2	2	2	2	2	2	2	2	2

[a]From the *JATA* Database, there were 208 Main Articles in the 43 published primary editions of *JATA* from 1979 through 2000.

that point forward, the *Journal* shows a downtrend to a low of six Main Articles in 1991. In recent years, the number of Main Articles has stabilized around eight per year (not counting Supplement editions). *JATA* currently exhibits a consistent format and content quantity.

Taxonomy of Main Articles

In this section, a taxonomy is developed to examine *JATA* content. The purpose is to organize disparate topics, identify past trends, and provide information on current research directions. Forms of this methodology have been applied in previous accounting studies (Meyer and Rigsby 2001; Smith and Krogstad 1988) and in the tax research literature (Shackelford and Shevlin 2001; Shevlin 1999; Roberts 1998; Scholes and Wolfson 1992).

The categories used are based on an expanded version of those discussed in Shevlin (1999).[7] The tax topic categories are: (1) Tax Policy, (2) Tax Planning, (3) Tax Compliance, and (4) Tax

[7] This study adds to Shevlin's (1999) taxonomy the topic category "educational research" and the research methodological areas of "legal research" and "descriptive" studies.

Education. The research method categories are: (1) Experimental Markets, (2) Behavioral Studies, (3) Analytical Research, (4) Market Studies, (5) Archival Data, (6) Questionnaires, (7) Legal Research, and (8) Descriptive. After reviewing each *JATA* Main Article in regular editions from 1979 through 2000, articles were assigned a combined code based on the above tax topic/research method numbers (e.g., an article with a Tax Planning focus using Archival Data was assigned a code of "25"). Only Main Articles were utilized in the taxonomy in order to provide an analysis of the primary content of the *Journal*.[8] Supplements were not included because they often focus on specific topic areas and therefore, the articles in these editions are not a random sample from the general research directions of the contributors to *JATA*.

For the Tax Policy area, *JATA* Main Articles are included that examine issues including vertical versus horizontal equity, the effectiveness of tax incentives, corporate effective tax rates, and tax incidence. In the Tax Planning category, studies are included that explore organizational form, capital structure, investment choices, compensation, international/state location studies, and tax clienteles. This topic area encompasses a majority of the Scholes/Wolfson paradigm-related work.[9] The Tax Compliance area includes works on topics such as the role of tax return preparers, Internal Revenue Service audits, penalties and education, and expertise/knowledge in fact and issue recognition. Finally, the Tax Education category includes articles that deal with pedagogy and classroom teaching issues.[10]

The research method used in an article is determined primarily by the data source. For example, Market Studies categorize articles using stock return data, Archival Data identify studies using general historical data such as taxpayer panels, Legal Research notes articles examining the implementation of a specific tax provision, and Descriptive research identifies works that discuss a current situation or practice without using a statistical analyses of empirical data or analytical modeling.[11]

For consistency, only one author categorized all the Main Articles. The categorization does not provide a definitive classification for each article, but is meant to provide a means of identifying general trends and associations in topics and methods. Although somewhat subjective, the aggregation does reveal some clear patterns. Table 3 details the number of articles included in each category. This report indicates that from 1979 through 2000 the largest number of articles dealt with Tax Compliance, followed closely by Tax Planning, with Tax Policy a distant third. As for methodology, Archival Data studies dominate, followed by Analytical Research, and then a tie for third between Behavioral Studies and Questionnaires.

A closer inspection of the methodologies employed in each of the topic categories provides some additional insights. Topics exploring Tax Policy are dominated by the analysis of Archival Data (code 15). This seems logical given that many of these articles examine issues such as the distribution of taxes across taxpayer groups. Both Analytical Studies (code 13) and Questionnaires (code 16) are a distant second to this research method.

In contrast, the Tax Planning area is dominated by two methodologies: Analytical Research (code 23) and Archival Studies (code 25). An analysis of the underlying data shows that the analytical method was used more than archival as a research methodology in the years 1979 through 1990. After 1990, studies using the archival approach dominated this category over analytical research approximately three to one. This clear shift suggests a movement away from pure mathematical analysis and toward empirical documentation of the Scholes/Wolfson hypotheses.

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[8] The Main Article category was first introduced by *JATA* editor John L. Kramer in Vol. 3, No. 2 (Winter 1982). For the present study, the authors elected to categorize all articles (20) prior to the Winter 1982 edition as Main Articles, except one categorized as Tax Educators' Viewpoint.

[9] See Shackelford and Shevlin (2001) for a discussion of specific topic branches within this line of research.

[10] Because only Main Articles are categorized, it is noted that 12 articles in other *JATA* journal categories were not used in the taxonomy: Tax Educators' Viewpoint, Educational Research, Teaching Notes, Tax Education Research, and Educators' Forum.

[11] For example, both the Seago et al. (1987) and Stiglitz and Wolfson (1988) studies are categorized as "Descriptive" articles.

TABLE 3
JATA MAIN ARTICLES TAXONOMY
1979–2000[a]

Tax Topics	Research Methodology								
	1 Experimental Markets	2 Behavioral Studies	3 Analytical Research	4 Market Studies	5 Archival Data	6 Questionnaires	7 Legal Research	8 Descriptive	Total
1 Tax Policy	0	1	8	2	33	7	0	3	54
2 Tax Planning	3	1	21	6	24	3	7	2	67
3 Tax Compliance	5	21	8	0	9	12	13	6	74
4 Tax Education	0	2	0	0	0	3	0	8	13
Total	8	25	37	8	66	25	20	19	208

[a]From the *JATA* Database, there were 208 Main Articles from 1979 through 2000. For reference, codes utilized are identified beside Tax Topics and above Research Methodology.

The Tax Compliance area evidences a mixture of approaches with the highest percentage of Main Articles using Behavioral Studies (code 32) to examine research issues. This research methodology appears appropriate, given a goal of measuring taxpayers' willingness or ability to comply with the tax law. The number of articles using this approach grew during the 1990s. Specifically, when compared to the period 1979 to 1990, the number of Tax Compliance/Behavioral Studies doubled during the 1990s.

The second most common methodology used to study Tax Compliance is close to a tie between Questionnaires (code 36) and Legal Research (code 37). However, once again there is a structural shift. The Tax Compliance/Legal Research articles were all published during the 1980s, while the majority of the Tax Compliance/Questionnaire studies were published during the 1990s.

Although limited in numbers by inclusion of only Main Articles in the taxonomy, the primary approach taken for Tax Education studies was Descriptive. This seems appropriate given the desire to convey educational "best practice" ideas. However, the majority of these Main Articles appeared during the 1980s. Once again, this suggests a shift toward more empirical-based research in *JATA*.

Examining trends in the appearance of article topic categories provides an indication of general research direction. *JATA* contained no Main Articles in the following topic categories/methodologies after 1990: Tax Policy/Descriptive (code 18), Tax Planning/Behavioral Studies (code 22), Tax Planning/Legal Research (code 27), Tax Planning/Descriptive (code 28), Tax Compliance/Legal Research (code 37), Tax Compliance/Descriptive (code 38), Tax Education/Behavioral Studies (code 42), Tax Education/Questionnaires (code 46), and Tax Education/Descriptive (code 48). One of the clear trends post-1990 is a move away from Tax Education studies as Main Articles. Another trend is the absence of Legal and Descriptive Research from the Main Articles of *JATA* editions after 1989.

The following new tax topic categories/research methods appeared in the *Journal* following 1990: Tax Policy/Behavioral Studies (code 12), Tax Planning/Experimental Markets (code 21), Tax Planning/Archival Data (code 25), and Tax Planning/Questionnaires (code 26). This pattern suggests a broadening of the approach to the tax-planning area. This finding is consistent with the dominant research paradigm moving toward that of Scholes/Wolfson.

JATA Participation Analysis

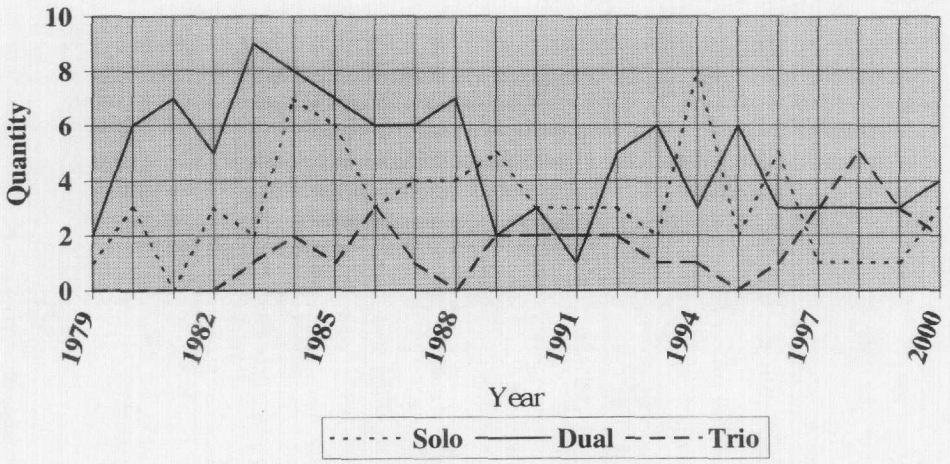
As with content analysis, measures of participation in *JATA* are focused solely on the Main Articles. For this study, the measures of participation utilized are the following: number of authors per article, faculty rank of author, institution where the author held a position at the time of publication, and university where the author attained his/her highest degree. These measures are used to examine participation by new researchers in the field, optimum publication strategies, concentration or diversity in training of researchers, and concentration or diversity in schools encouraging *JATA* publication.

For participation analysis, a counting approach is employed. Some recent studies have incorporated counting techniques as one aspect to focus on author or institutional productivity and ranking (Hasselback et al. 2001; Hasselback and Reinstein 1995; Zivney et al. 1995; Chung et al. 1992; Heck and Bremser 1986), productivity and gender (Dwyer 1994; Streuly and Maranto 1994), and productivity and promotion (Englebrecht et al. 1994; Campbell and Morgan 1987). Other studies have extended the counting methodology to subsets within accounting research: tax (Kozub et al. 1990), accounting information systems (Daigle and Arnold 2000), and behavioral (Meyer and Rigsby 2001).

Number of Authors per Article

Figure 2 presents the authorship numbers for the 208 Main Articles published in *JATA* during the 1979 through 2000 period. Dual authorship dominates 14 of the 22 years presented. This trend was especially marked in the years 1979 through 1988. In the 12 years following 1988, dual authorship, while still a large percentage of the Main Articles published, only led in total numbers in four of the 12 years presented. Interestingly, trio authorship, although almost always third in number of articles from 1979 through 2000, has increased in recent years.

FIGURE 2
***JATA* MAIN ARTICLES BY AUTHORSHIP**
1979–2000[a]



	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Solo	1	3	0	3	2	7	6	3	4	4	5
Dual	2	6	7	5	9	8	7	6	6	7	2
Trio	0	0	0	0	1	2	1	3	1	0	2

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Solo	3	3	3	2	8	2	5	1	1	1	3
Dual	3	1	5	6	3	6	3	3	3	3	4
Trio	2	2	2	1	1	0	1	3	5	3	2

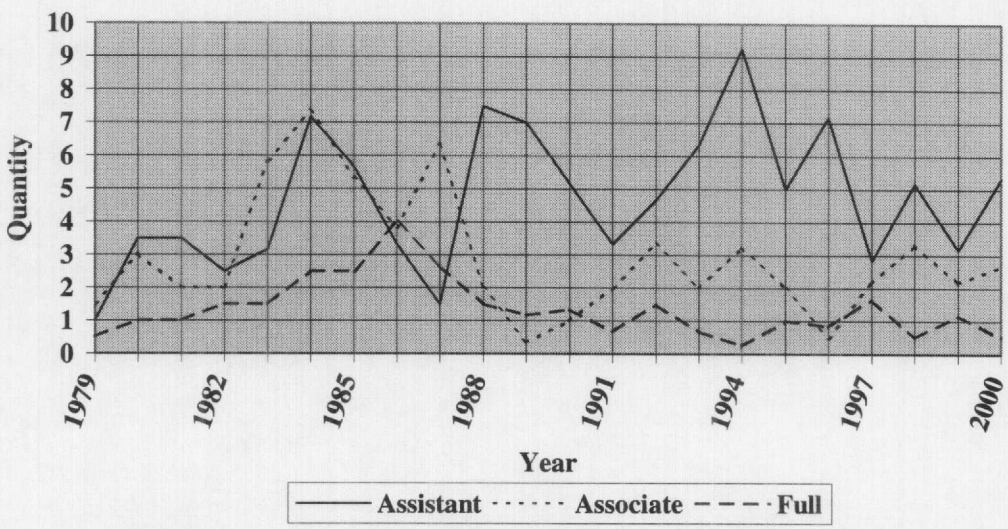
[a]From the *JATA* Database, there were 208 Main Articles from 1979 through 2000. This table omits one article that had authorship with more than three authors. Totals for Main Articles from 1979 through 2000 indicate 70 for Solo, 105 for Dual, and 32 for Trio.

Overall, it appears that there was a clear dominance of dual authorship articles, followed by solo authorship, and then trio authorship for the period 1979 through 1988. Since 1988, no one form of authorship dominates the *Journal*.

Publication by Faculty Rank

Figure 3 indicates the 208 Main Articles in *JATA* during 1979 through 2000 by weighting of publication for each faculty rank. Similar to previous accounting research (Hasselback et al. 2001; Daigle and Arnold 2000; Kozub et al. 1990; Bublitz and Kee 1984), we assume that each author contributed equally to the development of an article. Therefore, each article is weighted by the inverse of the number of authors (Zivney et al. 1995).

FIGURE 3
JATA MAIN ARTICLES BY FACULTY RANK
1979–2000[a]



	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Assistant	1.00	3.50	3.50	2.50	3.17	7.17	5.67	3.32	1.50	7.50	7.00
Associate	1.50	3.00	2.00	2.00	5.83	7.33	5.33	3.83	6.33	2.00	0.33
Full	0.50	1.00	1.00	1.50	1.50	2.50	2.50	4.00	2.67	1.50	1.17

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Assistant	5.17	3.33	4.67	6.33	9.25	5.00	7.17	2.83	5.17	3.17	5.33
Associate	1.00	2.00	3.33	2.00	3.25	2.00	0.50	2.17	3.33	2.17	2.67
Full	1.33	0.67	1.50	0.67	0.25	1.00	0.83	1.67	0.50	1.17	0.50

[a]From the *JATA* Database, there were 208 Main Articles from 1979 through 2000 that produced 380 separate author entries. Further, 22 authors were not faculty, resulting in only 358 faculty authors utilized in the preparation of this table. Each article is weighted by the inverse of the number of authors. Totals for Main Articles from 1979 through 2000 indicate 103.25 for Assistant, 63.90 for Associate, and 29.93 for Full.

Main Articles produced 380 separate author entries, 22 of the authors were not faculty and therefore, could not be classified. Of note, in the group excluded are eight doctoral students who were co-authors on *JATA* Main Articles.[12]

In the first decade of *JATA*, Assistant and Associate Professors were responsible for producing a similar proportion of Main Articles, with Full Professors trailing. From 1988 onward, Assistant Professors dominate Main Article publication in the *Journal* by a wide margin. This pattern is

[12] Accounting faculty represent 337 author entries for Main Articles (89 percent), while reducing to only accounting tax faculty results in 264 author entries for Main Articles (70 percent).

consistent with the move toward the Scholes/Wolfson paradigm. Shackelford and Shevlin (2001, 324) state, "Newly minted accounting doctoral students who combine professional tax experience with an understanding of microeconomics and finance are ideally situated to adopt the new tax perspective."

Although Assistant Professors continue to produce the most Main Articles, in recent years the gap between the publication output of Assistant and Associate Professors has narrowed. One possible explanation for this trend may be that the late 1980s into the mid-1990s was a transition period. The assistant professors of the early 1990s were associate professors by the late 1990s and familiar in training with the Scholes/Wolfson paradigm.

School at Publication

The expectations of potential contributor's school of residence may influence the content of *JATA*. This impact may be realized in terms of authoring strategies employed (i.e., sole authorship versus multiple authors), author's rank, and submission self-selection (i.e., *JATA* is an acceptable outlet in the tenure and promotion process or conversely, *JATA* quality articles are not a requirement at the school). In this section, the analysis addresses the school at publication.

Similar to participation analysis, each Main Article was weighted by the inverse of the number of authors. The top schools of *JATA* publications are presented in Table 4.

Table 4 indicates that the greatest faculty participation in terms of weighted numbers of articles in the *Journal* has been from The University of Texas, Arizona State University, University of Illinois, Michigan State University, Pennsylvania State University, Virginia Polytechnic Institute & State University, University of South Carolina, University of Southern California, Texas Tech University, Texas A&M University, and the University of Tennessee.[13] These schools are diverse in terms of geographic location. The faculty producing tax research published in *JATA* are teaching and influencing students at a broad cross-section of schools. However, as may be expected, the schools with the most publications in the *Journal* are larger, state institutions with larger faculties. This finding may be related to differential missions of these schools relative to private universities and smaller state institutions.

The dual authorship strategy is dominant at schools producing the greatest volume of *JATA* publications. Co-authoring strategies may be influenced by the school's recognition of co-authored studies. A second consideration may be something as simple as cooperation among researchers at particular schools. Faculty at The University of Texas had the most solo authorship articles (5), University of South Carolina the most dual authorship articles (9), and Arizona State University the most trio authorship articles (10).

The total weighted number of *JATA* Main Articles produced by faculty at an institution may be a function of the size of the institution's accounting faculty. Similar to other accounting research studies (Bublitz and Kee 1984; Dyckman and Zeff 1984), the final column of Table 4 includes an adjustment for a size effect. The total weighted number of publications is divided by the average size of the accounting faculty at a school.[14] As with the totals not deflated for size, The University of Texas has the greatest number of *JATA* weighted articles per accounting faculty with 0.40 size-adjusted total Main Articles. Scaling the number of publications does cause some shift in the remainder of the list. However, the majority of the remaining 20 institutions are in a range between 0.21 weighted articles per accounting faculty to 0.36 weighted articles.

University of Degree

Author backgrounds and interests play a major role in the content of a journal. The training a researcher receives in a doctoral program will influence the methodology that person brings to

[13] This metric indicates the cumulative participation of a school in *JATA* Main Articles and includes Accounting and other department faculty.

[14] To determine average faculty for 1979–2000, tenure-track faculty at a school were identified annually from all of the Hasselback directories used in the study and averaged.

TABLE 4
JATA MAIN ARTICLES BY SCHOOL AT PUBLICATION RANKING
1979–2000[a]

University	Total	Solo	Dual	Trio	Quartet	Size-Adjusted
1. The University of Texas at Austin	11.00	5	8	6	0	0.40
2. Arizona State University	7.08	0	6	10	3	0.26
3. University of Illinois at Urbana–Champaign	6.92	0	8	8	1	0.24
4. Michigan State University	6.50	3	7	0	0	0.29
4. Pennsylvania State University	6.50	3	7	0	0	0.36
6. Virginia Polytechnic Institute & State University	5.83	2	3	7	0	0.27
7. University of South Carolina	5.50	0	9	3	0	0.32
8. University of Southern California	5.33	1	8	1	0	0.22
9. Texas Tech University	5.00	2	6	0	0	0.32
10. Texas A&M University	4.50	3	1	3	0	0.16
10. University of Tennessee, Knoxville	4.50	1	5	3	0	0.29
12. The University of Arizona	4.33	1	4	4	0	0.32
12. University of Oklahoma	4.33	0	8	1	0	0.29
14. Brigham Young University	4.17	2	1	5	0	0.15
15. Florida State University	4.00	3	2	0	0	0.18
15. Miami University	4.00	3	2	0	0	0.22
15. University of Michigan, Ann Arbor	4.00	3	2	0	0	0.22
18. Northern Illinois University	3.83	1	5	1	0	0.24
19. Boston College	3.50	3	1	0	0	0.29
19. The University of Alabama	3.50	2	3	0	0	0.21
19. University of Notre Dame	3.50	0	7	0	0	0.17

[a]From the *JATA* Database, there were 208 Main Articles from 1979 through 2000 that produced 380 separate author entries.
Each article is weighted by the inverse of the number of authors. Only schools > 3.49 total weighted publications are displayed. For the size-adjusted results, total weighted publications are deflated by average Accounting faculty from 1979 through 2000.

bear on empirical questions. The influence of various degree-granting institutions through their graduate's participation in the *Journal* is now examined. Similar to the previous participation analysis, each Main Article is weighted by the inverse of the number of authors. This information is contained in Table 5.

Like Table 4 that examined university at publication, Table 5 categorizes authorship of Main Articles in *JATA* from 1979 through 2000 by university of highest degree. The focus in this table is on school of graduation. Graduates from the University of Michigan top this authorship ranking, closely followed by The University of Texas and the University of Illinois. The University of Michigan graduates had the most solo authorship articles (6), while graduates from The University of Texas had the most dual (16) and trio (8) authorship articles. The difference in the rankings of Table 5 and Table 4 suggests that prolific graduates are spread across a large number of institutions.

Citation Analysis

Another methodological approach that can be applied to journal evaluation is citation analysis (Hasselback et al. 2001; Meyer and Rigsby 2001; Smith and Krogstad 1988; Brown and Gardner 1985). Implicit in scholarship is the acceptance, extension, and dissemination of published works, and therefore, citation of an article. Like counting, this approach involves determining the frequency that an article is cited by other studies. The underlying implication is that the more often an article is cited, the greater the impact it has had on the field (Brown and Gardner 1985). In an accounting context, previous studies have used this technique for ranking purposes (Meyer and Rigsby 2001; Sriram and Gopalakrishnan 1994; Smith and Krogstad 1988, 1984). One drawback of citation analysis is that citations include not only favorably cited articles but criticized articles as well.[15]

Using the two *JATA* citation databases, our analysis now focuses on evaluating *JATA* using citation analysis; first, examining *JATA* articles cited by those works published within *JATA* and second examining *JATA* citations from academic accounting journals outside of *JATA*.

Within-JATA Citations

Figure 4 summarizes the number of citations to *JATA* articles by all articles within JATA, plus a reference line to all *JATA* articles from 1979 through 2000 for comparison.[16] From the 308 articles in *JATA* during this period, results indicate 314 citations of *JATA* works.

It is not surprising that in the earlier years there were few citations to other *JATA* articles. As the pool of articles in *JATA* expanded, the number of citations to other articles increased. In addition, *JATA* may have begun to foster lines of research where articles build on one another.

For citations by articles within *JATA*, Table 6 indicates that the most cited article is by Richard T. Helleloid, entitled "Ambiguity and the Evaluation of Client Documentation by Tax Professionals," which was published in the Fall 1989 edition and received nine citations. Two studies received eight citations: a study by Julie H. Collins, Valerie C. Milliron, and Daniel R. Toy, entitled "Factors Associated with Household Demand for Tax Preparers," published in Fall 1990, and a study by Terry Shevlin, entitled "Estimating Corporate Marginal Tax Rates with Asymmetric Tax Treatment of Gains and Losses," published in Spring 1990.

In this listing of six or more citations, it is interesting that the most recent article to make the list was published in 1991. Interestingly, eight of the ten most cited articles were published in a relatively short time period, 1988 through 1991, and none of the 18 authors appears on the list twice.

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[15] A study by Moravcsik and Murugesan (1975) in *Social Studies of Science* found that nearly 90 percent of all citations were confirmative rather than negative.

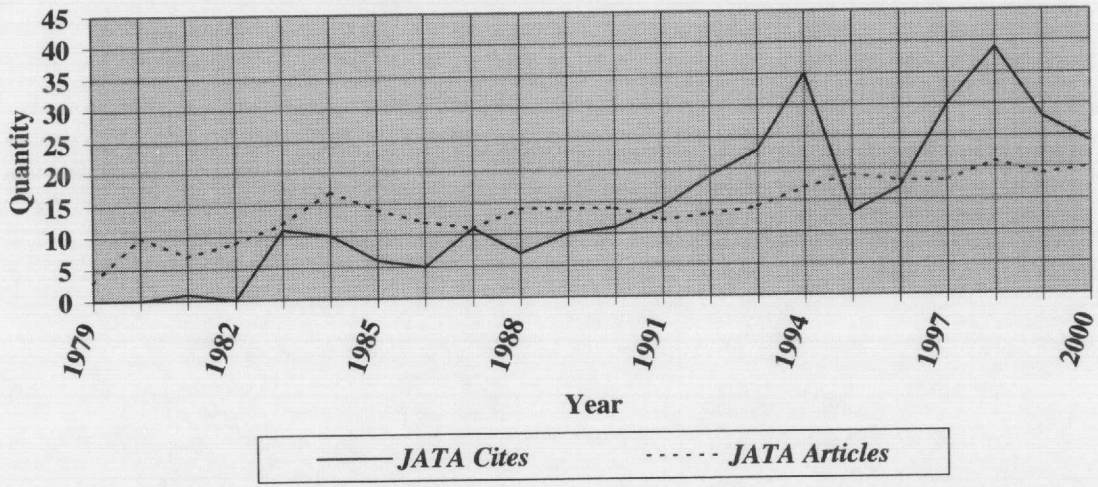
[16] With the omission of Book Reviews (284), Doctoral Research in Taxation (197), Tax Software Reviews (55), and Committee Reports (5), there were approximately 308 total articles in all remaining categories of *JATA* editions and supplements for 1979–2000. See Table 1 for more detailed information.

TABLE 5
***JATA* MAIN ARTICLES BY UNIVERSITY OF DEGREE RANKING**
1979–2000[a]

University	Total	Solo	Dual	Trio	Quartet
1. University of Michigan, Ann Arbor	13.17	6	11	5	0
2. The University of Texas at Austin	12.67	2	16	8	0
3. University of Illinois at Urbana–Champaign	11.50	4	11	6	0
4. Georgia State University	9.33	5	8	1	0
5. Arizona State University	8.75	1	9	9	1
6. University of Florida	8.67	5	4	5	0
7. The University of Arizona	8.17	2	9	5	0
8. Indiana University	7.67	5	4	2	0
9. University of Southern California	6.50	3	5	3	0
10. Michigan State University	6.42	2	7	2	1
11. University of North Texas	6.33	2	8	1	0
12. University of Houston	5.83	4	3	1	0
13. Pennsylvania State University	5.67	2	4	5	0
14. University of Colorado at Boulder	5.33	2	4	4	0
15. University of Georgia	5.08	0	7	4	1
16. University of South Carolina	4.50	0	9	0	0
17. New York University	4.33	2	4	1	0
17. University of Minnesota	4.33	3	2	1	0
17. University of Wisconsin–Madison	4.33	2	4	1	0
20. University of Maryland	3.50	1	5	0	0

[a]From the *JATA* Database, there were 208 Main Articles from 1979 through 2000 which produced 380 separate author entries. Each article is weighted by the inverse of the number of authors. Only schools > 3.49 total weighted publications are displayed.

FIGURE 4
JATA* CITATIONS WITHIN *JATA
1979–2000[a]



	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
JATA Cites	0	0	1	0	11	10	6	5	11	7	10
JATA Articles	3	10	7	9	12	17	14	12	11	14	14

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
JATA Cites	11	14	19	23	35	13	17	30	39	28	24
JATA Articles	14	12	13	14	17	19	18	18	21	19	20

[a]From 1979 through 2000, there were 314 *JATA* citations by articles within *JATA* and 308 articles in all categories of *JATA*.

TABLE 6
MOST CITED *JATA* ARTICLES BY ARTICLES WITHIN *JATA*
1979–2000[a]

Author(s)	Title of *JATA* Article	Vol.	No.	Season	Year	Pages	Cites
Richard T. Helleloid	"Ambiguity and the Evaluation of Client Documentation by Tax Professionals"	11	1	Fall	1989	22–36	9
Julie H. Collins, Valerie C. Milliron, and Daniel R. Toy	"Factors Associated with Household Demand for Tax Preparers"	12	1	Fall	1990	9–25	8
Terry Shevlin	"Estimating Corporate Marginal Tax Rates with Asymmetric Tax Treatment of Gains and Losses"	11	2	Spring	1990	51–67	8
Thomas C. Omer, Karen H. Molloy, and David A. Ziebart	"Measurement of Effective Corporate Tax Rates Using Financial Statement Information"	13	1	Spring	1991	57–72	7
Albert A. Schepanski, and D. Kelsey	"Testing for Framing Effects in Taxpayer Compliance Decisions"	12	1	Fall	1990	60–77	7
Michael S. Schadewald	"Reference Point Effects in Taxpayer Decision Making"	10	2	Spring	1989	68–84	7
Patrick J. Wilkie	"Corporate Average Effective Tax Rates and Inferences about Relative Tax Preferences"	10	1	Fall	1988	75–88	7
Betty R. Jackson, and Sally M. Jones	"Salience of Tax Evasion Penalties Versus Detection Risk"	6	2	Spring	1985	7–17	7
Philip M. J. Reckers, Debra L. Sanders, and Robert W. Wyndelts	"An Empirical Investigation of Factors Influencing Tax Practitioner Compliance"	13	2	Fall	1991	30–46	6
Thomas M. Porcano	"Corporate Tax Rates: Progressive, Proportional, or Regressive"	7	2	Spring	1986	17–31	6

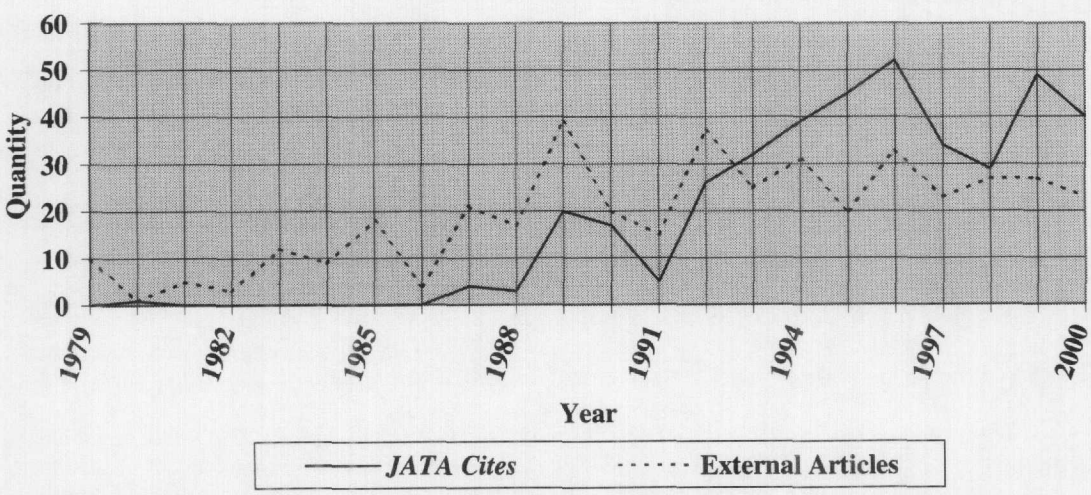
[a]Out of 314 *JATA* citations by articles within *JATA* from 1979 through 2000, only articles > 5 citations displayed. Listing is by quantity and then reverse chronologically.

Outside-JATA Citations

Next, the citation analysis shifts to *JATA* citations by articles outside of *JATA*. As indicated earlier, 12 academic journals were identified and perused for *JATA* citations. This involved examining approximately 844 journal editions and 6,743 articles. Results of this effort are presented in Figure 5.

Figure 5 indicates the quantity of *JATA* citations by article and year for 1979 through 2000. Results from all articles by all authors in these journals indicate 396 *JATA* citations. Although the longevity of the identified journals used in this study varied, the primary journal contributors to these outside citations of *JATA* were: *AIT*, which dominated the outside citations with 198 cites (50 percent), followed by *AR* with 39 cites (10 percent), *HOR* with 36 cites (9 percent), *JAPP* with 28 cites (7 percent), *NTJ* with 25 cites (6 percent), and the remaining seven journals contributed a combined total of 70 cites (18 percent). As a point of reference, there are also 420 tax articles by accounting authors in these same journals during this period.

FIGURE 5
JATA* CITATIONS OUTSIDE *JATA
1979–2000[a]



	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
JATA Cites	0	1	0	0	0	0	0	0	4	3	20
External Articles	10	1	5	3	12	9	18	4	21	17	39

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
JATA Cites	17	5	26	32	39	45	52	34	29	49	40
External Articles	20	15	37	25	31	20	33	23	27	27	23

[a]From 1979 through 2000, there were 396 *JATA* citations by articles outside of *JATA* in 12 other academic tax journals and approximately 420 tax articles by accounting authors in those journals.

Similar to the within results, outside citations of *JATA* articles were almost nonexistent during the *Journal*'s first ten years. While a marked increase and upward trend began in 1989, this can probably be attributed to two factors. First, 1989 was the first year that all 12 of these journals were in existence.[17] This factor provided more forums for tax research publication. Thus, as indicated by Figure 5, a portion of the increase in *JATA* citations by authors in these journals can be attributed to an increase in publication outlets. Second, the increase in citations from outside may be a natural result of its content disseminating within the academic accounting field and beyond to other disciplines.

For studies outside of *JATA*, Table 7 indicates that the most cited article with 22 *JATA* citation references was by Jeffrey D. Gramlich in 1991, titled "The Effect of the Alternative Minimum Tax Book Income Adjustment on Accrual Decisions." The next two most often cited studies ran a close second and third. One was by Terry Shevlin in Spring 1990, titled "Estimating Corporate Marginal Tax Rates with Asymmetric Tax Treatment of Gains and Losses," which received 14 citations. The other was by Julie H. Collins, Valerie Milliron, and Daniel R. Toy in Fall 1990, titled "Factors Associated with Household Demand for Tax Preparers," which received 13 citation references.

Similar to the within-*JATA* citation list, the most recent article was published in 1993 and five of the eight articles on this list were likewise published in a relatively short time, 1988 to 1991. Further, none of the authors on this list appear twice.

Comparisons between Within- and Outside-JATA Citations

Comparisons between the within- and outside-*JATA* citations provide some additional insights. The number of citations to *JATA* articles, both from internal and external sources, begins to grow in the late 1980s. Over time, the pool of eligible articles for citation increases because not all of the 12 journals existed during the entire 1979 through 2000 period, and thus more publication outlets may be another explanation for the increase in citations. Finally, the mix and quality of articles in *JATA* may impact the number of citations.

There is not much overlap between the two top citations lists; only three of the 18 articles identified appear on both lists. Topics of the ten most cited within-*JATA* articles focus on three themes: four examine corporate tax rates, three address tax preparer issues, and the remaining three examine general compliance topics. Conversely, for the eight most cited *JATA* studies from outside articles, the top two cited articles appear to provide "tools" to further analyze book accounting issues. Additionally, two tax-policy-related articles appear on the outside listing, while there are none on the within-citation list. The underlying implication is that different tax-related topics are found in *JATA* than the other 12 journals included in the study.

Within and outside citations to *JATA* works were mostly to Main Articles. For within citations, there were 278 citations to Main Articles out of the 314 total citations (89 percent). For outside citations, results show 395 citations to Main Articles out of 396 (almost 100 percent.) Combining all *JATA* citations produces 672 citations of Main Articles out of an aggregate total of 710 (95 percent). These results suggest two comments about *JATA* citations. First, the most predominantly cited items in *JATA* are the Main Articles. Second, articles in *JATA* are more likely to cite other categories (other than Main Articles) in *JATA* than publications in other journals are to cite these items.[18,19]

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[17] Six of the 12 journals began publication in the 1982 through 1989 period.

[18] An examination was also conducted to determine whether authors were inclined to cite their own works and therefore, increase the number of cites for their other published works. A review of the top 13 authors from a combined (inside and outside) citation listing shows that there were only eight cites out of 157 to other personal works (approximately 5 percent).

[19] Data about internal and external *JATA* citations identified in this study are available upon request from the authors.

TABLE 7
Most Cited *JATA* Articles by Articles Outside of *JATA* 1979–2000[a]

Author(s)	Title of JATA Article	Vol.	No.	Season	Year	Pages	Cites
Jeffrey D. Gramlich	"The Effect of the Alternative Minimum Tax Book Income Adjustment on Accrual Decisions"	13	1	Spring	1991	36–56	21
Terry Shevlin	"Estimating Corporate Marginal Tax Rates with Asymmetric Tax Treatment of Gains and Losses"	11	2	Spring	1990	51–67	14
Julie H. Collins, Valerie C. Milliron, and Daniel R. Toy	"Factors Associated with Household Demand for Tax Preparers"	12	1	Fall	1990	9–25	13
Linda M. Johnson	"An Empirical Investigation of the Effects of Advocacy on Preparers' Evaluations of Judicial Evidence"	15	1	Spring	1993	1–22	11
Gil B. Manzon, Jr.	"Earnings Management of Firms Subject to the Alternative Minimum Tax"	14	2	Fall	1992	88–111	11
Jon S. Davis, and Charles W. Swenson	"The Role of Experimental Economics in Tax Policy Research"	10	1	Fall	1988	40–59	11
Robert C. Ricketts	"Social Security Growth Versus Income Tax Reform: An Analysis of Progressivity and Horizontal Equity in the Federal Tax System in the 1980s"	11	2	Spring	1990	34–50	10
Thomas M. Porcano	"Corporate Tax Rates: Progressive, Proportional, or Regressive"	7	2	Spring	1986	17–31	9

[a]Out of 396 *JATA* citations by articles outside of *JATA* in 12 other academic tax journals from 1979 through 2000, only articles >8 citations are displayed. Listing is by quantity and then reverse chronologically.

SUMMARY AND CONCLUSIONS

Since the first publication in the summer of 1979, *JATA* has been a significant, academic tax research journal. From 1979 through 2000, there were 49 editions of *JATA* published. From a content perspective, editors have been receptive to new and continuing journal categories. In addition, the taxonomy indicates acceptance of broad-based tax topics and research methods. The participation analysis shows a large number of contributions from authors at a number of institutions using a variety of co-authoring strategies. The citation analysis documents a marked increase in *JATA* citations within and outside the *Journal,* implying publication quality.

The analyses of this study suggest some trends in *JATA*. First, the participation in *JATA* shifted toward junior faculty after the 1980s. Shackelford and Shevlin (2001) suggest this group may be the ones who have the necessary tools to develop the Scholes/Wolfson paradigm; however, the gap between junior and senior faculty appears to be narrowing. Second, the analysis indicates a contraction in the number of topic categories explored in the *Journal*. The shift has been toward examination of Tax Planning topics, likely motivated by the Scholes/Wolfson paradigm. Third, a notable absence from the Main Articles of *JATA* has been any form of legal or descriptive research.

JATA will continue to evolve as editors change, categories are modified or expanded, faculty retire, and new faculty begin to perform tax research. The authors hope the analyses presented in this study will suggest tax topics and methodologies for accounting researchers to pursue and help stakeholders of *JATA* to assess its direction.

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SUMMARIES OF PAPERS IN THIS ISSUE

IMPLICIT TAXES: EVIDENCE FROM TAXABLE, AMT, AND TAX-EXEMPT STATE AND LOCAL GOVERNMENT BOND YIELDS

T. J. ATWOOD

This paper examines pretax yields on state and local government (SALG) bonds for evidence of implicit taxes associated with the regular income tax and the alternative minimum tax (AMT) systems. SALG bonds may be taxed in one of three ways: fully taxable, tax-exempt but a tax preference for AMT purposes (hereafter referred to as "AMT bonds"), or tax-exempt and not a tax preference for AMT purposes (hereafter referred to as "tax-exempt bonds"). I examine whether implicit taxes differ for tax-exempt bonds and AMT bonds by comparing risk-adjusted pretax yields across the three types of SALG bonds. In addition, I examine whether implicit tax rates on longer-term tax-exempt SALG bonds are higher when compared to taxable SALG bonds of the same maturities rather than U.S. Treasury security index yields.

Prior research examining implicit taxes in asset prices focuses on the regular income tax system. The AMT system has a broader base and lower tax rates than the regular tax system. Investors must pay the AMT only if the tax computed under this alternative system is greater than that computed under the regular tax system. At the time an AMT bond is purchased, investors cannot know with certainty whether they will be required to pay tax on the interest income received. Thus, the implicit tax impounded in AMT bond prices will be a function of the investor's assessed probability of being subject to the AMT. Investors who assess a relatively high probability of being subject to the AMT may choose not to invest in AMT bonds. Thus, there is a great deal of uncertainty regarding the impact of the AMT on asset prices.

In this paper, I identify a sample of taxable SALG bonds to use as a benchmark for measuring implicit taxes in tax-exempt and AMT bonds. I control for differences in bond ratings, call options, sinking fund requirements, insurance, and years-to-maturity across bond issues. I find that the average risk-adjusted yield on tax-exempt bonds is lower than that of AMT bonds and taxable bonds. In addition, the average risk-adjusted yield on AMT bonds is lower than that of taxable bonds. I estimate that implicit taxes are 33.87 to 35.27 percent on tax-exempt bonds and 25.23 to 29.68 percent on AMT bonds. My results suggest that marginal investors in AMT bonds are individuals who assess a positive probability of being subject to the AMT (between 28 and 45 percent). The results are similar when bond issues that mature in less than two years are deleted from the sample. Thus, the estimated 33.87 to 35.27 percent implicit tax rate holds for longer-term SALG bonds.

I also regress tax-exempt SALG bond yields on an index of U.S. Treasury security yields (matched by maturity) and estimate an implicit tax rate of only 14.2 percent. I then regress the same tax-exempt SALG bond yields on taxable SALG bond yields (matched by maturity) and estimate an implicit tax rate of 34.9 percent, which is consistent with the results discussed above. In prior research, estimated implicit tax rates on tax-exempt SALG bonds are often made with reference to taxable U.S. Treasury securities, producing estimates that are very low for longer-term maturities. My results suggest that implicit tax rates on tax-exempt SALG bonds are much higher when estimated with reference to taxable SALG bonds, suggesting that the low estimated implicit tax rates found in prior studies are due to other nontax differences between SALG bonds and U.S. Treasury securities.

USING DECLARATIVE KNOWLEDGE TO IMPROVE INFORMATION SEARCH PERFORMANCE

MICHAEL L. ROBERTS AND ROBERT H. ASHTON

The link between knowledge and performance has been demonstrated in tax research tasks (Cloyd 1995, 1997; Spilker 1995). This study builds on prior research by examining ways to *improve* both knowledge and performance in tax research. We examine whether improving novices' knowledge of the structure of the Internal Revenue Code is effective in improving tax research performance.

Ericsson and Smith (1991) proposed the Expertise Approach to systematically identify and study the development of expertise in judgment/decision making. The Expertise Approach involves three stages of research design: (1) identification of representative tasks by which superior performance can be reproduced, (2) analysis of cognitive processes mediating that performance and design of experimental tasks to elicit critical aspects of performance, and (3) theoretical and empirical accounts of how the identified aspects can be acquired (Ericsson and Smith 1999, 32).

Analysis of cognitive processes (stage 2) includes identifying relevant knowledge. Declarative knowledge is knowledge of facts or knowledge that answers the question *what*. Procedural knowledge addresses the question *how* (Anderson 1995). Most prior research has assumed that to increase judgment/decision-making performance, practice and feedback are necessary (Ericsson and Smith 1991). Declarative knowledge is usually assumed to be useful *only in the initial stage* of learning (Bonner and Walker 1994). However, we believe that for purely cognitive tasks—as opposed to physical tasks—practice and feedback are unnecessary when comprehension can be achieved without such tactics.

We used a pretest-posttest design in which subjects complete both knowledge pre- and posttests and performance pre- and posttests in an information search task. First, both a knowledge test and a performance test were used to establish pre-experiment equivalence in knowledge and performance. Second, the treatment group was exposed to the declarative knowledge intervention while the control group was not. Finally, a second knowledge test and a second performance test are used to test the two hypotheses.

The subjects were 32 tax accountants employed by a large international accounting firm and 30 students enrolled in a graduate tax research course at a large state university. The treatment subjects in both groups reported spending from 45 to 120 minutes (students, mean = 90 minutes; tax accountants, maximum = 60 minutes) reviewing the declarative knowledge-intervention, a six-page, double-spaced list of IRC subchapters and 98 Code section titles. During the posttest sessions, subjects in the treatment group were not allowed to refer to the knowledge intervention.

Research efficiency for the treatment group improved by 32 percent or 17.5 minutes [(54.1 − 36.6)/54.1; $t = -6.30$, $p < .0001$] after the intervention, while the control group improved by only 4 percent or 1.9 minutes [(51.7 − 49.9)/51.7; $t = -.67$, $p = .51$]. The treatment group increased their effectiveness by 47 percent or 1.8 correct citations [(5.6 − 3.8)/3.8; $t = -5.33$, 1 $p = .001$], while the control group improved by only 10 percent or .38 correct citations [(4.1 − 3.8)/3.8; $t = -0.92$, $p = .36$].

This study extends prior research in two ways. First, we demonstrate that performance *can* be improved by acquiring declarative knowledge from explicit communication, i.e., without costly practice and feedback. Second, we demonstrate that performance can be improved without addressing procedural knowledge (i.e., knowing "how" to do a task). These findings suggest researchers interested in performance improvement may benefit by reconsidering the use of declarative, rather than procedural, knowledge as a vehicle for improving cognitive performance. We also discuss implications of these findings for researchers interested in other accounting judgment/decision-making tasks and for tax practice and education.

EMBEDDED OPTIONS AND TAX DECISIONS: A RECONSIDERATION OF THE TRADITIONAL VS. ROTH IRA DECISION

DAVID S. HULSE

When choosing among alternatives, the flexibility to make subsequent choices in response to evolving conditions is important and should be considered. This flexibility creates embedded options, where the decision maker is able, but not obligated, to later take actions if future conditions make it advantageous. Many tax-related decisions include alternatives with embedded options, and this article examines one such decision: the choice of contributing to a traditional or Roth individual retirement account (IRA). With a traditional IRA, the taxpayer obtains an embedded option that generally allows, but does not require, it to be rolled over to a Roth IRA at some point in the future. That is, a traditional IRA gives the taxpayer the flexibility to manipulate the timing of the IRA's taxation, and this flexibility will be valuable if there is uncertainty regarding future tax rates.

The model here extends an earlier model of the IRA contribution decision by considering this embedded rollover option, with future tax rates assumed to be uncertain rather than known. The taxpayer has the opportunity each year to roll over a traditional IRA to a Roth IRA, and it will be advantageous to do so in a particular year if that year's tax rate is sufficiently low. Although there is a possibility that a particular year's tax rate will be high, the taxpayer can avoid it by choosing not to roll over the IRA. At worst, a high tax rate occurs every year, but this outcome might be unlikely. The model shows that, if the rollover option is ignored, the benefits of a traditional IRA contribution are understated, which could cause one to incorrectly conclude in some circumstances that a Roth IRA contribution is preferable. The extent to which the rollover option increases the benefits of a traditional IRA contribution depends on many factors, including the degree of uncertainty regarding future tax rates and the length of time that the taxpayer's funds will be invested in an IRA.

The model's results are obtained on the basis of various assumptions, which may not always reasonably represent reality, so the effects of relaxing several of the assumptions are also explored. One assumption that is especially important is the way in which random variations in tax rates will affect the uncertainty associated with subsequent tax rates. In the main analysis, it is assumed that there is no such effect. If it is instead assumed that changes in tax rates will persist and affect all subsequent tax rates, then the rollover option provides no expected tax benefit. While a particular future tax rate might be low, it might be high instead, with the higher rate then being expected to persist. The taxpayer thus cannot expect to avoid a higher tax rate by merely choosing to not roll over the IRA and wait for a lower tax rate.

Embedded options exist in many other tax decisions, although they may be more difficult to quantify than the one analyzed here. Tax researchers studying behavior in these contexts might be able to strengthen their research designs by taking this tax-related flexibility into account. Tax educators might find the IRA contribution decision to be a relatively simple and understandable setting in which to introduce their students to the value of flexibility in tax-planning decisions.

SIMILARITY AND PRECEDENT IN TAX AUTHORITY JUDGMENT

JON S. DAVIS AND J. DAVID MASON

Tax professionals often examine past court decisions and administrative rulings in an effort to find precedent for the treatment of a client transaction. Normatively, the relevance of precedent is determined, at least in part, by its similarity to client's transaction. In order to better understand the role that similarity judgments play in the research process, we introduce and extend a psychological model of similarity (Tversky 1977) to the tax setting. We use this model to make specific predictions about the influence of certain environmental variables such as taxpayer advocacy and the impact of distinctive facts on evaluations.

To test our predictions, we perform an experiment with 91 CPA firm tax practitioners and 59 Internal Revenue Service agents. In the experiment, subjects were required to determine whether a group of workers was properly classified as employees or independent contractors. The number of distinctive and common facts known about the client and the court decision and the favorableness of the court decision outcome were manipulated across groups of randomly assigned subjects. We also measured subjects' levels of taxpayer advocacy and the direction of comparison employed by each subject (i.e., whether subjects compared the client situation to the court case or vice versa). A second experiment (in which subjects judged whether a security was properly treated as debt or equity) was performed to confirm our results and provide additional insight.

As expected, our results indicate that tax professionals' evaluation of authority depends on similarity of the precedent. However, contrary to the legal requirements to consider "materially distinguishable" facts of precedents, only common features (and not distinctive features) in cases appear to impact perceived similarity and authority. In addition, while earlier work suggests that advocacy affects evaluations of authority, our results indicate that this effect is attributable (at least in part) to an effect on the perceived similarity of the precedent. That is, we find that, while advocacy may lead to strategic behaviors, it can also affect tax professionals beliefs. Finally, our model predicts that, in some conditions, perceived similarity (and evaluation of precedent) may depend on direction of comparison (e.g., instance *a* may be judged similar to instance *b*, and at the same time, *b* may not be judged similar to *a*). This lack of symmetry in judged similarity could lead to systematic violations of principles of jurisprudence. While we do not actually observe asymmetric similarity judgments, we do find that the antecedent conditions necessary for asymmetric similarity judgments exist among our tax professional subjects. Our results support and extend the prior literature and provide valuable insights into the tax authority judgment process. The study contributes theoretical rigor by extending a formal psychological model of similarity judgment to the tax setting. The influence of taxpayer advocacy on tax judgment may be more narrowly and accurately predicted as a result of this study. Furthermore, new insights are provided into the manner in which similarity may influence tax authority judgment.

THE IMPACT OF FLOORS AND PHASE-OUTS ON TAXPAYERS' DECISIONS AND UNDERSTANDING OF MARGINAL TAX RATES

TIMOTHY J. RUPERT, LOUISE E. SINGLE, AND ARNOLD M. WRIGHT

Tax provisions that reduce deductions and credits by imposing floors and phase-outs have become an increasingly popular tool used by Congress. However, these provisions also obscure the marginal tax rate (MTR). Although previous research has shown that taxpayers are generally proficient at incorporating marginal tax rate information into decisions when it is explicitly provided, it is not clear whether they are able to discover and impound such information when it is obscured by floors and phase-outs. The potential outcome is suboptimal decision making in choices affected by taxes such as investments and the timing of income and deductions.

We investigate the effects of floors and phase-outs on taxpayers' ability to determine their correct marginal tax rates and how this may affect tax-rate-dependent investment decisions. To investigate these potential effects we created an experimental setting in which taxpayers (89 M.B.A. students) were asked to maximize their after-tax income by choosing between a taxable and nontaxable bond. Each participant was assigned to one of three experimental tax systems: low complexity with no floors or phase-outs, medium complexity with one floor, and high complexity with both a floor and phase-out. The effective marginal tax rate was the same in each condition.

Our findings show that floors and phase-outs serve to significantly obscure the MTR for taxpayers and negatively impact decision performance. Participants in the conditions that included a floor or a floor and phase-out were less accurate in determining their MTR and chose the optimal investment option less frequently than those who faced a less complex tax system. This finding lends credibility to the recent calls for the reduction in complex provisions that have been made a pervasive part of the U.S. tax structure.

TAX-REPORTING IMPLICATIONS OF ASYMMETRIC TREATMENT: DIRECT SUBSIDIES VS. TAX DEDUCTIONS

CYNTHIA C. VINES AND MARTHA L. WARTICK

Preferential tax treatment results in reduced tax liabilities for the taxpayers who benefit from such legislation. Further, it is generally accepted that favorable tax treatment is economically equivalent to a direct subsidy, as the purpose of a preferential tax provision could be accomplished by replacing it with a direct expenditure. In this study we use an experiment to examine whether tax-reporting decisions would change if tax deductions were replaced with economically equivalent direct subsidies.

The experiment compares equivalent systems of asymmetric tax deductions (some subjects receive tax deductions and others do not), asymmetric direct subsidies (some subjects receive direct subsidies and others do not), and an equitable system (no deductions or subsidies). We hypothesize that subjects who are disadvantaged by not receiving direct subsidies will report a larger percentage of their incomes than subjects who are disadvantaged by not receiving tax deductions. This prediction is based on goal framing. Goal framing involves situations where attention may be focused either on the potential to provide a benefit or on the potential to avoid a loss, but in both frames, the behavior has the same beneficial or negative consequences. Studies of goal framing have generally found that the loss frame has a stronger impact on responses than the gain frame (Levin et al. 1998). This effect is the result of a negativity bias in processing information, where negative information has a stronger impact on judgment than objectively equivalent positive information (Meyerowitz and Chaiken 1987; Levin et al. 1998).

Our results support the suggestion that replacing tax deductions with direct subsidies would increase compliance. Despite the economic equivalence of the two forms of subsidy, subjects inequitably disadvantaged by not receiving direct subsidies reported more income than subjects who were inequitably disadvantaged by not receiving tax deductions.

THE JOURNAL OF THE AMERICAN TAXATION ASSOCIATION 1979–2000: CONTENT, PARTICIPATION, AND CITATION ANALYSES

PAUL D. HUTCHISON AND CRAIG G. WHITE

This study uses three databases to identify and discuss trends within *The Journal of the American Taxation Association* (*JATA*) for the 1979 through 2000 time period. This research reports on institutional involvement of the authors publishing in *JATA* and examines the extent of citations of *JATA* articles within the journal itself and in other academic, accounting journals. Methodologies utilized are content, participation, and citation analyses.

The content analysis details the various categories of articles and features appearing in *JATA*. It also tracks the number of Main Articles published by year. This information is followed by a taxonomy of Main Articles in terms of topic and research method. The analysis indicates a contraction in the number of topic categories explored in *JATA*. The shift has been toward a greater number of Tax Planning articles, likely motivated by the Scholes and Wolfson paradigm.

Using Main Articles, the participation analysis examines the number of authors per article, and publications by faculty rank, school at publication, and university where the authors received their terminal degree. The dominant writing strategy in the early years of the journal was the co-authored article. However, no one authorship strategy has dominated since the late 1980s. In the first decade of *JATA*, Assistant and Associate Professors were responsible for producing a similar proportion of Main Articles, with Full Professors trailing. From 1988 onward, Assistant Professors dominate Main Article publication in *JATA*. However, in recent years the gap has begun to narrow. Larger state institutions have the largest number of articles published in *JATA*. Likewise, the dominant school of degree for authors is larger, state institutions. Interestingly, there is little overlap between the schools with the most prolific authors and the schools with the largest number of publishing alumni.

The citation analysis examines both *JATA* articles cited by works published within *JATA*, and *JATA* citations from academic, accounting journals outside of *JATA*. This section documents the growth in citations in both of these categories. It also details the most cited works in the journal. The topics of articles frequently cited within *JATA* differ from the topics cited from articles outside of the journal. In each case, the number of citations increased significantly during the 1990s.

Overall, this study contributes to tax literature by identifying streams of research in taxation, as well as applicable techniques and methods. In addition, *JATA* stakeholders may also find demographic participation information useful in evaluating the quality and breadth of *JATA*. Finally, a summary of elements of *JATA* also serves the practical purpose of assessing whether it is an appropriate outlet for a particular research project.