

# TAX PROFESSIONALS IN THE ACADEMIC SPOTLIGHT: A REVIEW OF RECENT LITERATURE

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## Abstract

Interest in tax professionals has increased significantly over the years in disparate ways. This review examines 46 articles published in 26 different journals with the aim of providing an overview of the current academic research on the topic. Seven themes were identified, which are discussed under three headings: tax professionals' relationships with clients; their relationships with tax laws, their work more broadly and the profession; and, the broader relationship of their work with regulation, society, and ethics. The article concludes with general observations about the current literature and provides several suggestions for the direction of future research.

## 1. INTRODUCTION

The *Journal of Tax Administration* put the spotlight on tax professionals with its event in London in 2018, but academics have investigated all forms of tax intermediaries from all sorts of angles for decades. The problem is that the literature, like research in the tax field more broadly, remains very fragmented (Oats, 2012). Given the national specificity of tax laws (Thuronyi, 1996), geographic fragmentation might be expected, but tax is also interdisciplinary (McKerchar, 2008; Oats, 2012), drawing on expertise from fields like law (Freedman, 2005), accounting (Lamb, 2005), economics (James, 2005), political sciences (Radaelli, 2005; Steinmo, 1993), and psychology (Kirchler, 2007). Although these factors may sometimes constrain the transfer of knowledge, findings from other countries and other fields can still inform tax scholars across borders, regardless of their discipline.

In the decade since Hanlon and Heitzman's (2010) highly cited review of tax research, a multiplicity of literature reviews have been written within the broader tax field on subjects ranging from tax competition (Genschel & Schwarz, 2011) and base erosion (Dharmapala, 2014) to tax-related corporate political activity (Barrick & Brown, 2019) and the relationship between corporate governance and tax avoidance (Kovermann & Velte, 2019). However, there have not been similar reviews on the subject of tax practitioners, despite the important role these professionals play in keeping tax systems operational by assisting taxpayers with compliance and planning, and as governmental advisers in respect of tax laws and policy more broadly. A notable exception is Roberts' (1998) review on tax accountants' judgment and decision-making research. Since then, some authors, such as O'Neil and Samelson (2001), and Kelliher (2014), have discussed tax professionals within their more general reviews of behavioral research in taxation, while others have either extensively reviewed narrower topics, such the role of client advocacy (Bobek, Hageman, & Hatfield, 2010), or provided extensive summaries in their articles on tax practitioners (e.g., Fogarty & Jones, 2014; Frecknall-Hughes & Kirchler, 2015). This article acts as an overall update, centering on articles published between 2013 and 2018. Unlike many of these earlier reviews, it examines articles from a broader range of literature with the explicit aim of considering tax practitioners more widely.

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Summarizing 46 articles about tax practitioners from 26 journals, this review provides an insight into the topics that have been studied in a range of countries and fields in recent years. The summary and the thematic analysis are intended to help researchers to take stock of what has been studied, as well to identify possible avenues for future research. While it should be of interest to both existing tax scholars, as well as students and others interested in the area (such as policymakers and tax administrations) for this reason alone, the review also seeks to forge new links between different areas of the field. As similar concepts are frequently referred to using distinct terminology, moving toward a more common understanding should help to foster future exchanges. Oats and Morris (2017) welcome the increased attention that the tax field has received in recent years, but they also express some trepidation about scholars rushing in to study topics in an area in which current understandings can be difficult to decipher given the existing fragmentation. By identifying and linking some of the language used in different contexts, this review aims to advance broader knowledge of the field.

We identify seven general themes addressed within the articles and organize these into a framework that expands the Organisation for Economic Co-operation and Development (OECD)'s (2008) tripartite characterization of the field to include tax practitioners' relationships to tax laws, their work, and their profession, and to society more widely. We draw several broad observations from our review. While we observe that a multiplicity of methods has been used and that a wide range of topics has been studied, we note that accessing relevant data remains challenging for many researchers and that articles tend to focus on a narrow set of countries. Both this and the relative prevalence of studies on topics like tax avoidance, regulation, and ethics, which can be attributed to the increased scrutiny that tax practitioners have faced in recent times (Rostain & Regan Jr., 2014; Russell & Brock, 2016; Syal, 2012; Tansey, 2018; Turner, 2017; Wood, 2017), has meant that certain subjects have been, comparatively, understudied. We thus conclude with some specific ideas for future research.

This review is structured as follows. Section 2 establishes the common ground on which to understand and clarify what being a tax professional means. This is followed by a description of the method used to select and analyze the studies reviewed (Section 3). In Section 4, we provide a general overview of the articles analyzed and, in Section 5, which constitutes the core of this paper, we discuss the main themes identified in the current literature. We then make several general observations and outline our suggestions for future research in our concluding section.

## **2. DEFINING TAX PRACTITIONERS**

As stated by Devos (2012), “[t]he concept of a single ‘tax practitioner’ is difficult to comprehend” as, in practice, the term “covers a diverse group of individuals, business structures and professional groups who provide a range of tax services for their clients” (p.5). Others have recognized that there is “a multiplicity of terms used to describe tax practitioners or tax preparers” (Frecknall-Hughes & Kirchler, 2015, p. 290) and that terms are often used interchangeably in the literature (Frecknall-Hughes & McKerchar, 2013).

As there is no consensus in the literature about what a tax practitioner is, the conceptualization that can be found in the OECD's (2008) study into tax intermediaries is a useful starting point when trying to develop a definition. Specifically, tax practitioners can be seen as the actors that sit opposite both taxpayers and tax authorities in the tripartite relationship that exists within the tax field. For the purpose of this article, the definition of tax practitioners embraces the entire category of actors situated in this corner of the triangle, with the exception of intermediaries

who are involved in tax matters in a more peripheral or auxiliary manner, such as financial institutions. By employing such a broad definition, we encompass a wide spectrum of workers, ranging from those offering simple tax return preparation services to those providing sophisticated tax advice. This group would include tax preparers, tax agents, tax accountants, tax lawyers and other tax professionals. We intentionally adopt the broadest definition possible for the purposes of this review, but we realize certain established subcategories have been of specific interest to academics, the two most obvious subsets in most countries perhaps being accountants and lawyers. In trying to be all-encompassing, we have disregarded such subcategorization when selecting articles for this review but, wherever relevant, we have highlighted distinctions between different forms of practitioners in our analysis of the literature.

Overall, the set of actors included can be organized in a multitude of ways (Devos, 2012). However, for the purpose of this literature review, the definition focuses on the individuals and not on the organizations that they work for, with the exception of the overall occupational collectivity and certain recognized professional sub-collectivities. We acknowledge that, as a result, there is a certain imprecision inherent in the categorization espoused. For instance, the OECD (2008, p. 88) includes individual tax professionals working within corporate tax departments in its definition of tax advisers. We include individual workers within the other two categories in our definition and review articles related to them only when they are acting more as members of the broader occupational category embraced by the term tax practitioner (i.e., providing similar expert services to their employers) and not as taxpayers or tax authorities in a delegated capacity. Having clarified the meaning of tax professionals for this paper, we now describe the article selection and analysis methods used.

### 3. METHOD

As discussed in the previous section, we intended this literature review on the topic of tax professionals to be as wide-ranging as possible. Nevertheless, it is almost impossible for it to be all-inclusive, especially given the highly fragmented state of scholarship in the tax field mentioned earlier (Oats, 2012). Thus, rather than being exhaustive, this review can be seen as comprehensive. In this regard, this section details how the articles included were identified.

First, for practical reasons, only publications written in English were considered. Second, we decided to restrict our review to articles published between 2013 and 2018. Although we acknowledge that much has been written about tax practitioners in other formats, such as book chapters, the focus of this literature review is on studies that have been written largely for an academic audience and published or accepted for publication in peer-reviewed journals.<sup>3</sup>

We were aware that a gamut of journals has published articles on tax practitioners so, although it was necessary for us to create an initial list of publications, we purposely did not limit our search to these. The composition of our original list was guided both by this specific awareness of published articles and other lists of recognized publications in the tax field (e.g., Lamb, Lymer, James & Freedman, 2005). Although most of the journals originally examined were selected this way, we identified additional journals during the course of our review and added these to our list. In terms of the specific articles selected, we conducted a systematic search of all of the abstracts in the journals we had selected.<sup>4</sup> Specifically, a Boolean approach was used,

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<sup>3</sup> The selection was carried out in August 2018. Two of the articles selected were in press at the time of selection and thus officially published in 2019.

<sup>4</sup> For journals which do not provide abstracts (which was frequently the case for law journals), we conducted a search of the article titles or descriptions using the same terms.

which combined the term “tax” with one of the following (or its variants): “adviser”, “advisor”, “agent”, “intermediary”, “accountant”, “lawyer”, “attorney”, “counsel”, “solicitor”, “litigator”, “professional”, “practitioner”, “consultant”, “expert”, “specialist”, “partner”, “executive”, “director”, “manager”, “preparer”, “provider”, “work(er)”, “plan(ner)”, “auditor”, or “inspector”.

While taking this approach enabled us to create an extensive shortlist, many articles were quickly identified as not being relevant to this review. For instance, tax practitioners were frequently the intended audience (or part thereof) rather than the subjects. Our intention was to select only articles where tax practitioners were the subject of the study and, in this sense, we employed the previously elaborated definition.<sup>5</sup> Although they were usually the main subject of the papers chosen, we also considered articles where tax practitioners were an important part of a broader subject (but generally did not if they were simply a single variable among several considered in a study).<sup>6</sup> For articles where the selection criteria left some ambiguity, we came to a collective decision about their ultimate inclusion or exclusion in our review. A total of 17 articles were removed from the initial list as part of this selection process. Ultimately, as described in more detail in the next section, we reviewed a total of 46 articles from 26 journals.

In the initial stage of the process, we split the articles between us. Inspired by other accounting reviews that compiled reviews (e.g., Kelliher, 2014; Kovermann & Velte, 2019; Napier, 2006; O’Neil & Samelson, 2001; Roberts, 1998), we summarized the following information for each article in a table (see appendix): the method used in the study, the relevant country, the type of tax practitioner that was considered, any theories employed, and the main ideas, arguments, and findings. In the second stage, each article was read by the other author. While the information in the table was verified as part of this step, we also considered the entire set of articles at this stage in order to identify the overall underlying themes. After discussion, we reached a consensus on the seven themes, which are described in more detail in Section 5. The next section provides a general overview of the articles reviewed.

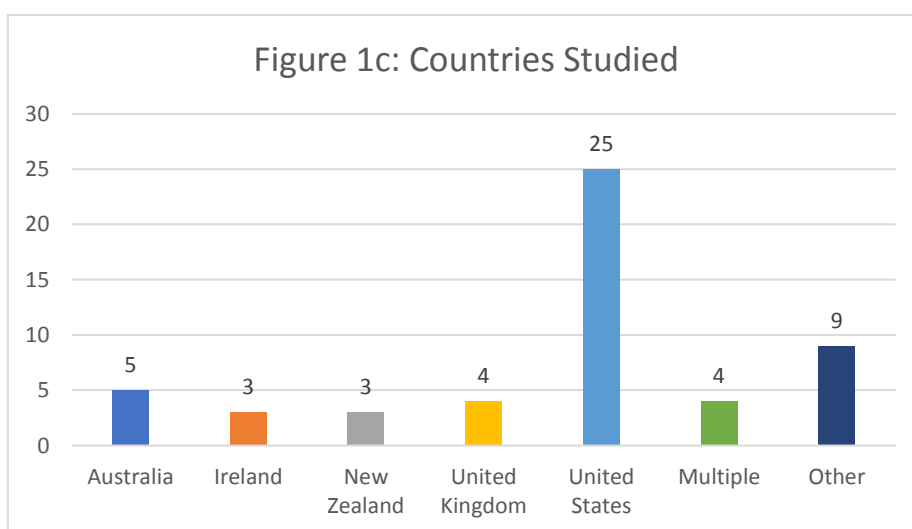
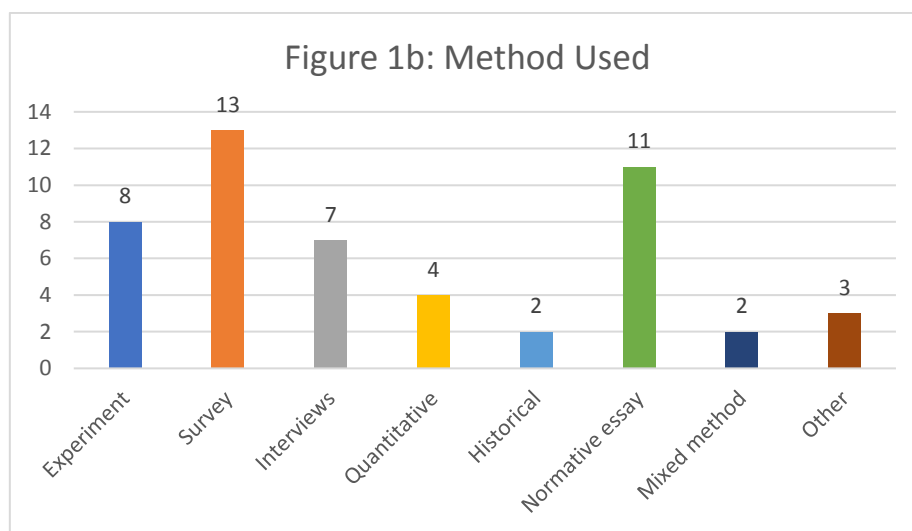
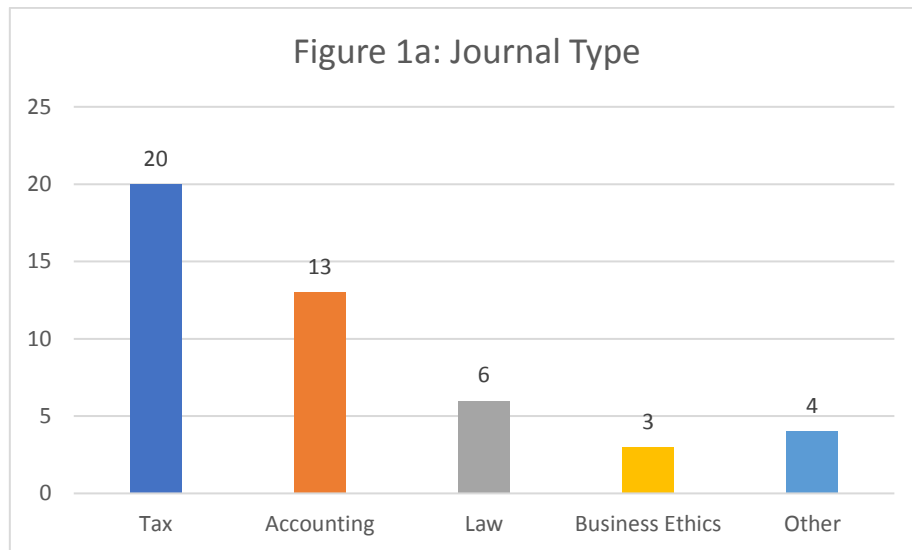
#### 4. OVERVIEW

Figures 1a to 1c highlight the type of journal that the 46 articles reviewed and summarized in the table in the appendix were published in, as well as the method used and the countries studied in each article. Of the journals from which the articles were drawn, eight (31%) are from the accounting field, seven (27%) are tax journals, six (23%) are legal journals, and the remaining five (19%) are from other, usually broader, disciplines (such as business). However, in terms of the articles themselves, more (20, i.e., 43%) were published in tax journals than in accounting journals (13, i.e., 28%). Only six articles (13%) were published in law journals, with the remaining seven (15%) being published in the five other journals.

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<sup>5</sup> Consequently, we did not generally include articles that focused on corporate taxpayers (and their tax departments) or on tax administrations, except – as mentioned – where the articles emphasized their occupational role as tax practitioners.

<sup>6</sup> For instance, articles that considered auditor-provided tax services as a variable in broader research questions (e.g., Donohoe & Knechel, 2014) which otherwise did not specifically examine tax practitioners are not examined as part of this review.



Overall, surveys were the most commonly employed empirical method (used in 13 articles, i.e., 28%), followed by experiments (used in 8 articles, i.e., 17%), and interviews (used in 7 articles, i.e., 15%), arguably reflecting the individual nature of the subject. In contrast, only four (9%) of the studies employed the quantitative or archival approach, the most common method used in traditional tax research within accounting (Oats, 2012). Only two used a mixed method approach, with interviews being combined with a survey in the case of Devos and Kenny (2017) and with an experiment in the case of Doyle, Frecknall-Hughes and Summers (2014). Most of the remaining articles were normative in nature, with several others being more conceptual or historical.

While there is a certain variability in the robustness, some common challenges were noted across the studies reviewed. In many cases, the lack of a clearly defined population together with the difficulty in obtaining access to tax practitioners means that findings are limited in their generalizability. For instance, while three studies managed to achieve response rates of more than 50% (Bobek Schmitt, Hageman, & Radtke, 2014; Borrego, Loo, Lopes, & Ferreira, 2015; Borrego, Lopes, & Ferreira, 2017), the surveys generally had low response rates (ranging from 4 to 25% and averaging 15% overall). With the exception of the pair of studies by Borrego, Loo, Lopes, and Ferreira (2015) and Borrego, Lopes, and Ferreira (2017), which managed to obtain an impressive 1,233 responses, on average surveys collected 250 responses (ranging from 109 to 448 overall).<sup>7</sup>

It was also not uncommon for data availability to drive subject choice, especially when it came to the quantitative studies. For example, Finley and Stekelberg (2016) focus on auditor-provided tax services, because tax fees more broadly are not publicly disclosed. Meanwhile, Neuman, Omer and Thompson use not-for-profits in their 2015 study on tax service providers given the public availability of information through Form 990 in that sector in the United States. The challenge in obtaining relevant data makes studies like that published by Klassen, Lisowsky and Mescall in 2016, which makes use of confidential Internal Revenue Service (IRS) data, all the more noteworthy. Other studies that stand out in terms of the data collected include Stephenson, Fleischman and Peterson (2017), which surveyed both preparers and their actual clients on expectation gaps.

Although four studies considered practitioners from more than one country (Eberhartinger & Petutschnig 2017; Frecknall-Hughes & McKerchar, 2013; Radcliffe, Spence, Stein, & Wilkinson, 2018; Spilker, Stewart, Wilde, & Wood, 2016), reflecting the jurisdictionally specific nature of tax practice (Thuronyi & Vanistendael, 1996), most focused on one. Leaving Eberhartinger & Petutschnig's (2017) multi-jurisdictional study aside, the studies examined a total of eleven countries, of which five were outside of the Western Anglosphere and only China and India were outside of the West. Article-wise, the concentration was even greater, with 37 (80%) focused on the Western Anglosphere, and 23 (50%) focused exclusively on the United States.

## 5. ANALYSIS

As discussed in Section 3, the themes according to which the articles are analysed in this review emerged, in part, from the review process. The seven identified themes are: (1) tax

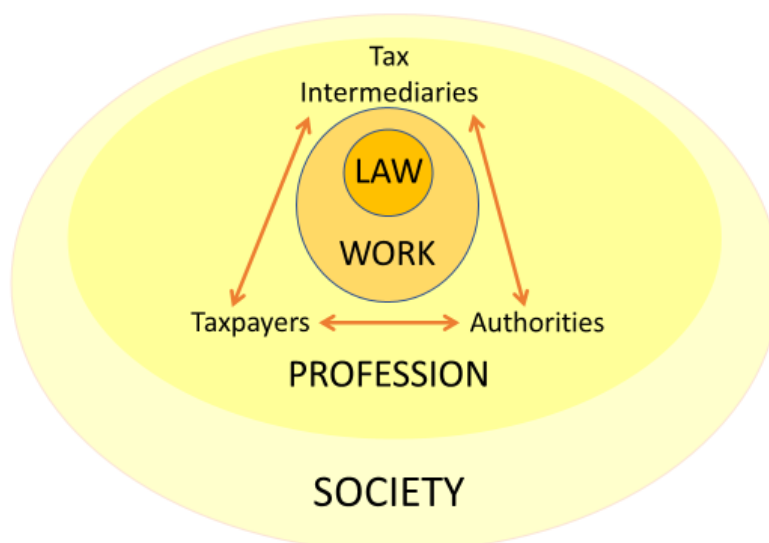
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<sup>7</sup> The high number of responses by Borrego, Loo, Lopes and Ferreira (2015), and Borrego, Lopes and Ferreira (2017) is explained by their survey having been handed out at a national tax event with 2,391 attendees. By comparison, online survey collected only 334 responses. Overall, they estimate that they obtained responses from 4% of their target population.

practitioners' relationships with clients; (2) their relation to tax laws more narrowly; (3) their relation to work in a broad sense; (4) their relation to professional responsibilities; (5) their relation to regulation; (6) wider societal debates about tax practitioners and their work in general; and (7) ethics and morality associated with tax work more narrowly.

Figure 2 illustrates how the review of the articles has been organized. While the OECD (2008) emphasized the tripartite nature of the tax field, we expand this idea to include further elements that are key to understanding tax professionals and the world within which they operate. At the center of the tripartite relation between tax intermediaries, taxpayers, and tax authorities is the law itself. Tax professionals' work envelops the law and it is generally performed within the confines of the tripartite relationship. Underlying the law, the work of tax professionals, and the narrower relationships between tax professionals, taxpayers, and tax authorities are the broader relationships that professionals have with their profession and with wider society. Each article is discussed under one of the relationships depicted, but since some of the studies straddle topics and thus defy neat categorization, they are discussed in the section that most closely reflects their content. Furthermore, given the close relationships between several of the themes, we have grouped several of them in the discussion that follows. The articles are discussed next.

**Figure 2: Relations Between Tax Intermediaries and the Tax Field**



### **Relationship with Clients**

The first theme centers on the relationships between tax professionals and their clients – or taxpayers in the OECD's (2008) tripartite model. As summarized in Table 1, eight of the articles reviewed focus on this relationship. Overall, the studies tend to take one of two broad approaches to this theme. The first set tends to focus on clients' general expectations of, and satisfaction with, tax practitioners, with many adopting a market research approach. For instance, looking at the situation in New Zealand, Gupta (2015a, 2015b) examines clients' perceptions of tax practitioners' skills, including soft skills, like communication, and the correlation of these to trust, service satisfaction, and client commitment. Notably, Gupta finds

that client satisfaction is lower when practitioners give comprehensive explanations (2015a) and that clients prefer tax practitioners to make judgments on their behalf (2015b). Tan, Braithwaite and Reinhart (2016) conduct a similar study in the Australian context. While they also note a relationship between trust, communication, and client loyalty, they find that trust is much more prevalent in relationships with small advisors than in relationships with the Big 4 accounting firms. Somewhat surprisingly, they observe no correlation between client commitment and the offering of other services. Stephenson et al. (2017), updating the work carried out by Christensen in 1992, look at tax practitioners in local firms in the United States. They find that the biggest motivator for taxpayers hiring preparers is to save time and money, while gaining potential protection from tax authorities matters the least. As previously mentioned, their study is unique in that it uses data obtained from both preparers and their clients, something which allows them to assess expectation gaps. The final article in this set is by Neuman et al. (2015). Capitalizing on publicly available data in the not-for-profit sector in the United States, they examine factors that influence the choice of tax service provider, such as proximity and knowledge availability, and the consequences of this choice. Significantly for the sector studied, they observe a negative relationship between self-preparation and a decline in contributions, something which they attribute to lower preparation quality.

The second set of studies in the table focus on the actual interactions between clients and tax practitioners. In this regard, Fogarty and Jones's (2014) inductive field study delves into some of the day-to-day realities faced by tax professionals in the United States. Noting that the tax law is often only of secondary importance, they provide insight into how tax practitioners try to strike a balance between their role as client advocates and their duty to the tax system, a topic considered in more depth in the next section, under the theme of professional responsibilities. Contentious interactions more generally, and the role of client pressure more specifically, are also considered by Bobek, Dalton, Hageman and Radtke (2018) via their experiential questionnaire, and in the experimental studies of Bobek, Hageman and Radtke (2015), and Blanthorne, Burton and Fisher (2014) (included in Table 7). While Bobek et al. (2015) note that tax professionals are more willing to concede to pressure in situations when a client's position is not supported, Blanthorne et al. (2014) find that, contrary to prior studies, client pressure does not have an impact on the aggressiveness of positions, but that moral reasoning does. The results of Bobek et al.'s (2018) survey reveal that contentious interactions with clients can involve both clear-cut and ambiguous issues, and while they may not be pervasive, they are not uncommon and can result in the termination of a client relationship. Their study includes several recommendations on how tax professionals might be better prepared to deal with such conflicts. Notably, they recommend training in negotiation, which links directly to Frecknall-Hughes and Kirchler's (2015) effort to develop a more general theory related to tax work, which is discussed in the next section.



**Table 1: Papers By Theme – Relationship With Clients – In Year Order**

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Fogarty, T., & Jones, D. (2014). Between a rock and a hard place: How tax practitioners straddle client advocacy and professional responsibilities	Tax professionals	Duty to clients (advocacy role) vs. professional duties to the tax system (compliance obligations)	n/a (largely an inductive field study involving “thick” descriptions)	<ul style="list-style-type: none"> <li>- Study examines the day-to-day realities of tax professionals, focusing on the dilemmas faced in balancing advocacy role with the duty to the tax system</li> <li>- Behavioral research provides limited insight, given “highly nuanced” nature of tax world</li> <li>- Finding 1: tax law has only secondary importance (i.e., does not provide “game ending” answers) and the gray in the law is an advantage to advisors and clients</li> <li>- Related to this, clients often do not support practical tax research</li> <li>- Finding 2: work is about the relationships and tax authorities are involved in the dynamic (i.e., threat of enforcement helps advisors to get clients to accept certain responsibilities). Otherwise role would be very similar to management consultants</li> </ul>
Bobek, D. D., Hageman, A. M., & Radtke, R. R. (2015). The effects of professional role, decision context, and gender on the ethical decision making of public accounting professionals	Professional accountants (working in audit or tax)	Ethical decision-making of professionals in different contexts	Rest’s (1986) model of ethical decision-making and role morality theory	<ul style="list-style-type: none"> <li>- Study considers the willingness of professionals to concede to pressure when a client’s position does not appear to be supported</li> <li>- Willingness to concede is higher in tax condition overall and also among tax vs. audit professionals</li> <li>- Overall, the results are driven by male participants</li> <li>- The authors suggest that moral intensity (e.g., social consensus concerning competence in audit context) may explain the results and that the findings may point to males and females following different decision-making processes</li> </ul>
Gupta, R. (2015a). Relational impact of tax practitioners’ behavioural interaction and service satisfaction: Evidence from New Zealand	Tax practitioners (broadly defined)	Clients’ perceptions of tax practitioners’ soft skills and competence, and how these relate to service satisfaction and client commitment	n/a (hypothesized relationships based on findings from prior literature and market research)	<ul style="list-style-type: none"> <li>- Authors examine clients’ perceptions of tax practitioners’ explaining and listening skills, technical experience, and competence, and their correlation with client satisfaction and commitment to service relationship</li> <li>- Client satisfaction mediates behavioral interaction factors’ effect on relationship commitment</li> <li>- Notably, service satisfaction is lower when a tax practitioner provides clients with comprehensive information about their tax issues and explains their obligations under the law</li> </ul>

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Gupta, R. (2015b). Understanding clients' ties to a tax practitioner: The mediating influence of trust and service satisfaction	Tax practitioners (broadly defined)	Relationship between trust of tax practitioners and satisfaction with their services, and client commitment	n/a (hypothesized relationships based on findings from prior literature and market research)	<ul style="list-style-type: none"> <li>- Trust and service satisfaction mediate the relationships between five interaction behavior factors and client commitment</li> <li>- Notably, a client's trust in a tax practitioner is lower when the tax practitioner gives an honest opinion which is unfavorable to the client about any ambiguous or gray areas of tax laws involved, or when they spend time preparing detailed working papers and notes for the client to evaluate their tax issues</li> <li>- Also, respondents expressed a preference for tax practitioners to make judgments on their behalf, rather than investing time in explaining the implications of different approaches</li> </ul>
Neuman, S. S., Omer, T. C., & Thompson, A. M. (2015). Determinants and consequences of tax service provider choice in the not-for-profit sector	Tax service providers	Determinants and consequences of tax provider choice among not-for-profit (NFP) entities	n/a (hypotheses based on prior literature - i.e., proximity and knowledge availability as factors explaining professional service firm heterogeneity (Malhotra & Morris, 2009))	<ul style="list-style-type: none"> <li>- NFP entities are more likely to purchase tax services from non-auditor preparers</li> <li>- The existence of substitute providers does not affect the choices they make between using auditor-provided tax services and self-preparation of their returns</li> <li>- Preparation quality does not vary among paid preparers along this dimension of the Form 990</li> <li>- One hypothesis suggests that the negative association between contributions and self-preparing the Form 990 is due to lower preparation quality, weaker financial condition, or a combination of both factors</li> <li>- The decline in contributions following the change to self-preparation is attributable to the decline in Form 990 preparation quality</li> </ul>
Tan, L. M., Braithwaite, V., & Reinhart, M. (2016). Why do small business taxpayers stay with their practitioners? Trust, competence and aggressive advice	Tax practitioners	Characteristics associated with the commitment of small business owners to their tax practitioners	n/a (hypotheses based on market research linking customer satisfaction and loyalty)	<ul style="list-style-type: none"> <li>- Special relationships often develop between small businesses and their advisors</li> <li>- Study notes importance of both instrumental and relational factors in client commitment</li> <li>- Experience of aggressive advice (= instrumental reason for retaining advisor), trust and communication through engagement letter all correlated with commitment, whereas no correlation noted between other services and commitment to advisor</li> <li>- Notably, trust was more prevalent in relations with small advisors (vs. Big 4)</li> </ul>

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Stephenson, T., Fleischman, G., & Peterson, M. (2017). Demand for tax-preparation services: An exploratory examination of client versus tax-preparer expectation gaps	Tax preparers in local firms	Gap between client motivations to hire preparers and preparers' perceptions thereof	Gaps Model of Service Quality	<ul style="list-style-type: none"> <li>- Study is an update of Christensen (1992)</li> <li>- For clients, saving money and saving time are the most important motivations for hiring a preparer, while seeking protection from the Internal Revenue Service (IRS) is the least important</li> <li>- Client versus preparer expectations reveal the smallest gap variance for saving money and the greatest gap variance for IRS protection</li> <li>- Positive gap means for money, legal compliance, and IRS protection suggest that these matter more to taxpayers than preparers expected, whereas the negative saving time gap suggests that this matters less to clients than perceived</li> <li>- Study also explores demographic characteristics associated with taxpayer motivations revealing, for example, that taxpayers with children are more concerned about saving money than perceived, as well as preparer characteristics, which show that female preparers may be more sensitive to client needs than their male counterparts</li> </ul>
Bobek, D. D., Dalton, D. W., Hageman, A. M. & Radtke, R. R. (2019). An experiential investigation of tax professionals' contentious interactions with clients	Certified Public Accountants (CPAs) working as tax professionals in public accounting firms	Contentious interactions between tax professionals and their clients	Cialdini's (2007) typology of persuasion and prior audit literature referenced	<ul style="list-style-type: none"> <li>- Study provides descriptive evidence of contentious issues in tax and examines the most common &amp; effective persuasive tactics used by professionals</li> <li>- Experiential questionnaire findings: "clear-cut" issues common, persuasive arguments often focus on legal arguments and possible tax authority actions, and not uncommon for relationship with clients to be terminated</li> <li>- Issues often concern deductions and business vs. personal expenses</li> <li>- Follow-up survey: little training offered to tax professionals in negotiation, mostly mentoring</li> <li>- Study solicited advice from professionals on how stressful interactions should be approached</li> </ul>

## Relationships with the Law, Work, and the Profession

Three themes are centered on tax practitioners' day-to-day work. The first relates to tax statutes themselves. The studies summarized in Table 2 all consider tax professionals' perceptions of tax law complexity, with the articles by Borrego, Loo, Lopes and Ferreira (2015) and Borrego, Lopes and Ferreira (2017) considering the topic from the perspective of tax practitioners in Portugal. Building, in particular, on the research of McKerchar (2002; 2005; 2007), Borrego et al. (2015) examine the sources of complexity, which are grouped into indices. In addition to the law itself, they investigate the different dimensions of administrative complexity, which include both the nature of tax forms and the required preparation of information. Overall, respondents cited frequent tax law changes as one of the main reasons for complexity. In the second study, Borrego et al. (2017) explore the relationship between perceptions of complexity, intentional and unintentional noncompliance, and the profiles of tax professionals. While tax knowledge is, surprisingly, not found to have any relationship with any of these, they find that younger professionals and those working in larger companies are more likely to engage in intentional noncompliance. For their part, Burton and Karlinsky (2016) offer an extension of an earlier study (Karlinsky & Burton, 2010), by examining specific areas of perceived complexity within the tax code of the United States. Five of the ten most complex topics identified relate to international issues, which is not particularly surprising. More notably, in contrast to prior research results (and to those of Borrego et al., 2015), their respondents rated some commonly perceived sources of complexity, including the frequency of tax changes, as relatively less complex.

Table 3 summarizes the seven articles that examine tax professionals' work more broadly. Two of these are more general studies, which look at tax work more holistically. In the first, Frecknall-Hughes and Kirchler (2015) endeavor to develop a general theory of tax practice which, they note, the literature continues to lack two decades after Erard (1993) remarked on its absence. Based on their conceptual analysis, they single out Wall's (1985) negotiation theory as a general theory which fits many aspects of the work of tax practitioners, largely because it copes well with the complex interactions involved in tax practice (Frecknall-Hughes & Kirchler, 2015, p. 298). In the second study, Frecknall-Hughes and Moizer (2015) focus on the quality of tax work. As this cannot be easily ascertained, they conclude that markets will fail to ensure quality and the only way to protect the public interest is through additional regulation, a topic which is extensively examined by the articles reviewed in the next part.

The second set of articles in Table 3 look at more specific aspects of the way in which tax practitioners approach their work. Long and Basoglu (2016) examine how tax judgments are affected by task interruptions. Their experiment reveals that interruptions amplify motivated reasoning, which ultimately leads to more aggressive recommendations. Not only is tax aggressiveness considered by Blanthorne et al (2014) in their experimental study (see Table 7), it is also discussed by Klassen et al. (2016). The latter compare auditor-provided tax services with non-auditor provided tax services and internally prepared returns using confidential tax return data obtained from the IRS. They find that in-house preparers are associated with the most aggressive tax positions and auditor preparers with the least aggressive tax positions, as measured by unrecognized tax benefits. Although they are unable to establish causality, one possible reading of their results is that restricting auditors from providing tax services to their clients might actually lead to more tax aggressiveness by corporations. Arguably, there is a link between tax aggressiveness and advocacy attitudes, something which is considered by several of the articles in Table 4 (discussed further below) and has been extensively studied in prior judgment and decision-making literature (see Bobek et al., 2010, for a review). By examining

**Table 2: Papers By Theme – Relationship with Tax Law In A Narrow Sense – In Year Order**

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Borrego, A. C., Loo, E. C., Lopes, C. M. M., & Ferreira, C. M. S. (2015). Tax professionals' perception of tax system complexity: Some preliminary empirical evidence from Portugal	Tax professionals - Tecnicos Oficiais de Contas (TOCs)	Tax professionals' perceptions of tax complexity and its different dimensions	n/a (different dimensions of complexity based on prior literature)	<ul style="list-style-type: none"> <li>- Portuguese tax professionals perceived their tax system as having a high level of complexity (89.1%), with the five main causes being: (i) frequent change of tax laws; (ii) tax law too widely dispersed; (iii) preparation of accounting information for fiscal purposes; (iv) too many exceptions to the rule and transitional arrangements; and (v) low perception and ambiguity of tax language</li> <li>- Three indices of complexity were constructed, relating to legal complexity, preparation of information and record-keeping, and the complexity of tax forms</li> <li>- Tax knowledge appeared to be the only exogenous factor that showed a negative relationship with the perception of tax system complexity and size of companies, with a positive effect on TOCs' perceptions of tax complexity</li> </ul>
Burton, H. A., & Karlinsky, S. (2016). Tax professionals' perception of large and mid-size business US tax law complexity	Corporate tax directors and tax partners and managers from international public accounting and law firms	Perceptions of tax law complexity	n/a	<ul style="list-style-type: none"> <li>- Overall, five of the ten most complex issues related to international tax</li> <li>- Foreign mergers and acquisitions were rated the most complex, followed by deferred income taxes</li> <li>- Compared to prior research, certain issues, like depreciation and frequency of tax changes, were rated as relatively less complex</li> <li>- There were few significant differences in the perception of the complexity of the tax factors based on experience, and between those in public accounting and corporate tax departments</li> </ul>
Borrego, A. C., Lopes, C. M. M., & Ferreira, C. M. (2017). Tax professionals' profiles concerning tax noncompliance and tax complexity: Empirical contributions from Portugal	Paid tax professionals (certified accountants)	Relationship between intentional and unintentional noncompliance and the profiles of professionals	n/a (questionnaire guided by prior tax compliance literature)	<ul style="list-style-type: none"> <li>- Study distinguishes between more intentional noncompliance through tax planning schemes and unintentional noncompliance due to complexity</li> <li>- Portuguese professionals perceive a high level of tax complexity and nearly half have engaged in unintentional noncompliance due to it at least once</li> <li>- Overall, results suggest a relationship between perceptions of complexity and involuntary errors</li> <li>- Study also finds younger professionals and those who work in larger companies are more likely to engage in intentional noncompliant behavior</li> <li>- No link is found between tax knowledge and intentional or unintentional noncompliance</li> </ul>

**Table 3: Papers By Theme – Relationship with Work More Broadly (e.g. Approaches) – In Year Order**

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Frecknall-Hughes, J., & Kirchler, E. (2015). Towards a general theory of tax practice	Tax practitioners	The work of tax practitioners	Negotiation theory (Wall, 1985) is proposed as a general theory applicable to tax practice	<ul style="list-style-type: none"> <li>- Authors argue that fragmentation of the field contributes to “the lack of a holistic view being taken of tax practitioners’ work”</li> <li>- Article examines “who tax practitioners are” and “the nature of the market in which they work”</li> <li>- Study reviews the prior literature, the definition of a “tax practitioner”, and the taxation services market</li> <li>- The work of tax practitioners can be broadly divided into tax compliance and tax planning work</li> <li>- Upon the analysis of the work of practitioners, six possible theories of tax practice are suggested</li> <li>- Authors conclude that negotiation theory best fits the relationship between practitioners and their work</li> </ul>
Frecknall-Hughes, J., & Moizer, P. (2015). Assessing the quality of services provided by UK tax practitioners	Tax practitioners	Quality of tax services provided by tax practitioners	Economic analysis employing Simunic and Stein’s (1987) model	<ul style="list-style-type: none"> <li>- Study considers overall market for tax services, looking at economic forces affecting work with a view to answering how quality can be assessed and/or measured, given that it is not readily observable</li> <li>- Tax work is an area with frequent malpractice suits</li> <li>- Reputation may signal quality, but not always</li> <li>- Overall conclusion is that market forces are unlikely to ensure quality on their own and that some additional measures are necessary - either regulation, registration, or responsibility at law (e.g., third party penalties, as in the US or Canada)</li> </ul>
Klassen, K. J., Lisowsky, P., & Mescall, D. (2016). The role of auditors, non-auditors, and internal tax departments in corporate tax aggressiveness	Internal tax preparers and external tax preparers (both auditors and non-auditors)	Tax preparer type and tax aggressiveness	n/a (no explicit use of theory - costs of tax aggressiveness assumed to be higher for auditors)	<ul style="list-style-type: none"> <li>- Using confidential Internal Revenue Service (IRS) data, the study investigates the relationship between the signatories on tax returns and tax aggressiveness (proxied by increase in unrecognized tax benefits)</li> <li>- Costs assumed to vary for different types of preparers, with highest costs expected for auditors</li> <li>- Findings: significant positive relationship between current-year FIN 48 tax reserves and internal (and external non-auditor) tax return preparation vs. auditor preparation</li> <li>- Other findings: auditor-provided tax services correlated with tax aggressiveness, and lower levels of tax aggressiveness observed when Big 4 auditor is the tax preparer, which suggests that the audit relationship imposes costs on tax aggressiveness for Big 4 preparers</li> </ul>

Authors/Year/Title	Type of Practitioner	Topic/Key Words	Theory	Main Ideas/Findings
Long, J. H., & Basoglu, K. A. (2016). The impact of task interruption on tax accountants' professional judgment	Tax accountants	Effects of task interruption on tax judgments	Goal-Based Choice Model and motivated reasoning theory	<ul style="list-style-type: none"> <li>- Study finds task interruption amplifies motivated reasoning, resulting in higher perceived levels of support for tax positions, higher perceived chances of winning, and more aggressive recommendations</li> <li>- Additionally, performance of interrupted task weakened in highly motivated context</li> <li>- The authors attribute the effect to goal activation escalation</li> </ul>
Mulligan, E., & Oats, L. (2016). Tax professionals at work in Silicon Valley	In-house tax professionals	Tax departments within high-tech companies	Mainly institutional theory	<ul style="list-style-type: none"> <li>- Tax departments are often "black boxed"</li> <li>- Study looks at the institutional work carried out by tax professionals on three levels: micro (within the organization), meso (within the field, involving professional associations), and macro (interacting with the government in shaping tax laws)</li> <li>- Findings are that the networks on the meso level allow for the rapid diffusion of tax plans and that, on the macro level, there is clear evidence of tax professionals affecting the development of tax rules, supporting the notion of the law being endogenously, rather than exogenously, determined</li> </ul>
Spilker, B. C., Stewart, B. W., Wilde, J. H., & Wood, D. A. (2016). A comparison of U.S. and offshore Indian tax professionals' client advocacy attitudes and client recommendations	Tax professionals in large international accounting firms	Client advocacy attitudes among different types of tax professional	Hofstede (1980) referenced with respect to cultural differences and advocacy literature cited, including Mason & Levy's (2001) advocacy scale	<ul style="list-style-type: none"> <li>- Extensive research exists on effect of advocacy on judgment and decision-making of tax professionals, but it is not clear if these effects are consistent across settings</li> <li>- Tax compliance work is increasingly carried out offshore, but nature of work is different (e.g., fewer client interactions may lead to lower advocacy attitudes)</li> <li>- Study finds no difference for inexperienced professionals, but experienced US professionals exhibit stronger advocacy attitudes than all others</li> </ul>
Feller, A., & Schanz, D. (2017). The three hurdles of tax planning: How business context, aims of tax planning, and tax manager power affect tax expense	Corporate tax managers, tax consultants, and one tax authority individual	Factors beyond firm characteristics affecting tax planning in corporations	Three hurdle model developed using a grounded theory approach	<ul style="list-style-type: none"> <li>- Study looks into "black box" of tax planning in order to try to explain variance in tax aggressiveness</li> <li>- Three hurdles in tax planning process identified: (1) firm characteristics define set of available tax planning methods; (2) corporate aims/values define set of desirable planning methods; (3) tax manager power determines implementable tax planning methods</li> <li>- Overall, tax plans need to pass all hurdles before tax avoidance can be achieved, which may explain the under-sheltering puzzle</li> </ul>

the differences in advocacy attitudes between professionals in India and the United States, however, Spilker, Stewart, Wilde and Wood (2016) offer a unique take on the subject. While they note that there are no significant differences between less experienced professionals in their experiment, the more experienced professionals in the United States exhibited stronger advocacy attitudes than all others, something which they attribute to these professionals being more directly involved in client interactions.

The two remaining articles seek to open the “black box” of tax planning within corporate tax departments and both use a qualitative field study approach. Mulligan and Oats (2016) focus on high-tech companies in the Silicon Valley and find that tax professionals operate not only within their organizations, but also on a more meso-level through networks that enable the rapid diffusion of tax plans, and on a macro-level by interacting with the government in shaping tax laws. Interviewing tax managers in Germany, Feller and Schanz (2017), for their part, find that tax plans go through a filtration process, which may offer an explanation for the under-sheltering puzzle observed by Weisbach (2002). Specifically, while firm characteristics define the initial set of possible tax plans, corporate aims and tax manager power determine which plans are ultimately implemented.

Table 4 summarizes the six studies that focus on tax practitioners’ professional responsibilities. In countries where there is no formally recognized tax profession, these responsibilities are often chiefly associated with the professions from which tax practitioners typically stem. In this regard, many of the articles about professional responsibilities in the United States are written from the perspective of the legal profession, including Lavoie (2013), Hatfield (2014), and Thorndike and Mehrotra (2018). The latter two offer historical overviews. While Thorndike and Mehrotra (2018) trace the emergence of the American tax bar, Hatfield (2014) – in a sequel to Hatfield (2012) – examines the shift in legal ethics and the regulation of tax lawyers between 1965 and 1985. Commenting on the inherent tension between the dual role of tax lawyers as defenders of the tax system on the one hand, and as client advocates on the other hand, both suggest the latter has generally been privileged, especially with the overall shift to a more legalistic approach in tax work in the last few decades. This opposition between tax professionals as the enforcers, and tax professionals as the exploiters, has been long recognized in the literature (Klepper, Mazur & Nagin, 1991; Klepper & Nagin, 1989), but Lavoie (2013) challenges the current balance. In his essay, he argues that gatekeeping is in the interest of the profession and that the zealous advocacy that is borne out of an adversarial system is misplaced in a realm where few matters will ever be contested in a court. Taking a longer view on the subject, he also suggests that the decline in the gatekeeping role has occurred in the broader context of shifting societal norms.

Apostol and Pop’s (2019) study offers an interesting contribution from the perspective of a post-communist society in this regard. Looking at the Romanian context through the lens of institutional theory, they note that a commercial logic dominates and that the ethical logic has failed to take hold, notwithstanding the public scrutiny that tax consultants have increasingly faced over the last decade, as discussed further in the next section. Bobek Schmitt et al. (2014) also look at the subject from the standpoint of the accounting profession. While they find, perhaps unsurprisingly, that tax professionals in accounting firms show higher levels of client advocacy than auditors, they also note that, contrary to earlier views (Pinsker, Pennington & Schafer, 2009), professional skepticism and client advocacy are entirely separate and are not opposing constructs on the same continuum.



**Table 4: Papers By Theme – Relation to Professional Responsibilities – In Year Order**

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Lavoie, R. (2013). Am I my brother's keeper? A tax law perspective on the challenge of balancing gatekeeping obligations and zealous advocacy in the legal profession	Tax lawyers	Gatekeeping as part of tax lawyers' ethical obligations	n/a	<ul style="list-style-type: none"> <li>- Gatekeeping function encompasses the notion of safeguarding the law – seen as an ethical obligation for tax lawyers which mitigates excesses, but which may conflict with zealous advocacy</li> <li>- Author examines what gatekeeping entails, as well as justifications for and arguments against this role</li> <li>- The American Bar Association (ABA)'s 1965 and 1985 Opinions are linked to a decline in gatekeeping and to the tax sheltering activity in the 1970s and 1990s, which ultimately prompted increased government regulation</li> <li>- Other factors associated with decline in gatekeeping: changing business, legal services, and judicial norms, plus a lower social impetus toward taxpaying</li> <li>- Article argues that gatekeeping is in the interest of clients and the profession, and offers suggestions for how a gatekeeping role might be restored</li> </ul>
Bobek Schmitt, D., Hageman, A. M., & Radtke, R. R. (2014). A research note on the relationship between professional skepticism and client advocacy	Professionals (both audit and tax)	Professional skepticism and client advocacy	n/a (an exploratory research question based on prior literature)	<ul style="list-style-type: none"> <li>- Study examines the relationship between client advocacy and professional skepticism to determine if they are the opposing ends of a continuum</li> <li>- Findings corroborate those of Pinsker et al. (2009) in that tax professionals show higher levels of client advocacy than audit professionals</li> <li>- There is no correlation between professional skepticism (and five of its six subscales) and client advocacy, thus advocacy and skepticism are separate (and not opposing) constructs</li> </ul>

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Hatfield, M. (2014). Committee opinions and treasury regulation: Tax lawyer ethics, 1965-1985	Tax lawyers	Legal ethics and regulation of tax lawyers	n/a	<ul style="list-style-type: none"> <li>- Article is a sequel to a 2012 article documenting the evolution of tax ethics between 1945 and 1965</li> <li>- The study examines the debate within the legal community on the responsibilities of tax lawyers and summarizes various legislative changes which occurred largely in response to abusive tax shelters</li> <li>- Opinion 314, issued in 1965, related to the professional duties of lawyers in general, but while it provided little guidance on tax practice, it suggested that tax lawyers did not owe the Internal Revenue Service (IRS) any special duties</li> <li>- Overall, there was a shift toward a more legalistic approach from legal ethics to rules on lawyering</li> <li>- In 1985, the ABA reacted to external prodding and the changes in Circular 230 with Opinion 85-352</li> <li>- Problems with “reasonable basis” standard were acknowledged, but the position that tax lawyers played an adversarial role in the system was maintained</li> </ul>
Dal Pont, G. (2015). Ethical conflicts and the tax practitioner	Tax practitioners	Ethical conflicts - tax practitioners’ duties to clients	n/a	<ul style="list-style-type: none"> <li>- Ethics of tax advice tends to focus on ethics of advising clients on ways to reduce tax</li> <li>- Study focuses on the more concrete area of conflicts of interest, which can involve duty-interest conflicts and duty-duty conflicts</li> <li>- In their professional advisory role, tax professionals have fiduciary duties towards their clients</li> <li>- Issues around managing duty-duty conflicts within firms through Chinese walls are also discussed</li> </ul>
Thorndike, J. J., & Mehrotra, A. K. (2018). “Who speaks for tax equity and tax fairness?” The emergence of the organized tax bar and the dilemmas of professional responsibility	Tax lawyers	History of the tax bar and the challenges of its dual role as client advocate and defender of the fisc	n/a	<ul style="list-style-type: none"> <li>- Article traces the emergence of the ABA’s Section of Tax during the period from 1900 to 1961, focusing on its dual role</li> <li>- Tax lawyers emerged as clearly identifiable group in the early 20th century as complexity of tax system created demand for professional guidance (coincided with changing nature of public finance/shift towards income taxation)</li> <li>- Although tax lawyers have a collective stake in the tax system, the ABA/tax bar have tried to refrain from becoming directly involved in tax policy debates, and have usually focused purely on technical aspects</li> <li>- Article refers to Surrey’s calls (in 1961) for more active defense of the tax system by tax lawyers, but recognizes that their duty to their clients restricts this</li> </ul>

Authors/Year/Title	Type of Practitioner	Topic/Key Words	Theory	Main Ideas/Findings
Apostol, O., & Pop, A. (2019). 'Paying taxes is losing money': A qualitative study on institutional logics in the tax consultancy field in Romania	Tax consultants and tax authorities	Evolving logics within the tax field in Romania	Institutional theory/logics	<ul style="list-style-type: none"> <li>- Study examines the tax field in Romania, a unique context given its transitional nature and communist legacy</li> <li>- The tax field is defined by a multiplicity of logics but, traditionally, it predominantly embodies a commercial logic</li> <li>- The commercial logic encompasses two dimensions, compliance &amp; avoidance (i.e., tax optimization), but Romanian practitioners focus more on the former</li> <li>- Lack of traction is attributed to state corruption and insufficient professional guidance with respect to avoidance</li> <li>- Despite increased public scrutiny, the ethical logic (i.e., refraining from avoidance) has not taken hold</li> </ul>

Dal Pont (2015) rounds out the studies summarized in Table 4. Looking at the subject from an Australian point of view, he also examines professional responsibilities, but considers it from a narrower perspective, focusing on the conflicts of interests that tax professionals may face in their work. Given that the wider debate on ethics, which is discussed in more detail in the next part, often almost exclusively emphasizes ethics more broadly, his article offers a useful reminder that, as professionals, tax practitioners have obligations which are intended to protect their clients.

### **Broader Relationships with Regulations, Society, and Ethics**

Three themes relate to tax professionals and their work more broadly. The first – the regulation of tax work – is arguably the narrowest of the three and can be regarded as the broader societal complement to the professional responsibilities associated with such work, as previously discussed. An extensive number of studies address this topic, as shown in Table 5. All of these focus on either the American or the Australian context, which can, in part, be explained by recent regulatory developments in these countries. For example, Walpole and Salter (2014), and Devos and Kenny (2017), both consider the Tax Agent Services Act (TASA), while Hopkins (2014), Levy (2015), and Oyer (2015) all examine the recent failure of the IRS to regulate tax preparers. While Walpole and Salter (2014) offer a detailed outline of the new regulatory regime in Australia, Devos and Kenny (2017) provide an assessment of the actual commitment to and compliance with the Code of Professional Conduct under the TASA. Noting that the Australian Taxation Office has managed to align tax agents' interests with its own – which might make sense from the perspective of the public purse – Walpole and Salter (2014) also raise some concerns, arguing that safeguards that allow outcomes to be challenged must remain in place. For their part, Devos and Kenny (2017) find that, although tax practitioners in Australia are generally supportive of the new standards, there is a lack of understanding about some of the measures, especially the actual penalties. As practitioners stated that reputation would matter more than penalties, Devos and Kenny (2017) suggest that blacklisting practitioners might offer a more effective deterrent mechanism.

Hopkins (2014), Levy (2015), and Oyer (2015) provide detailed accounts of how the IRS's recent attempt to regulate tax preparation failed before the courts. While Levy (2015) and Oyer (2015) focus on the Loving decisions, which concerned unregulated preparers, Hopkins (2014) also considers the Ridgely decision, which concluded that the IRS was similarly restricted in regulating the tax preparation work of otherwise regulated professionals, as it did not constitute practicing before the IRS. Given that the majority of tax returns in the United States, like those in Australia, are prepared with the assistance of tax preparers, there is a general recognition by these authors that some form of regulation is necessary in order to deal with the incompetence and (not infrequent) outright fraud that occurs within the field. Although narrowing the tax gap is commonly cited as one of the main motivations in this respect, Soled and DeLaney Thomas (2017) advance a further argument. They suggest that, in a country where many social benefits are directly administered through the tax system, low income individuals in particular are negatively affected by unscrupulous preparers. Their call for regulation goes further, as they suggest that tax software should also be regulated as it represents another form of tax intermediary and is susceptible to many of the same problems afflicting the tax preparation industry. Perhaps one of their most interesting arguments is that better regulation might also strengthen the fiscal citizenship that others, such as Zelenak (2013) have associated with the annual ritual, given that the tax return preparation process is “one of the few areas in which

**Table 5: Papers By Theme – Relation to Regulation – In Year Order**

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Afield, W. E. (2014). A market for tax compliance	Tax preparers	Tax preparer regulation, voluntary compliance certification	n/a	<ul style="list-style-type: none"> <li>- The paper examines the issue of the inconsistent quality of tax returns prepared by paid preparers, suggesting that it contributes to the tax gap</li> <li>- Instead of tightening the regulation as the Internal Revenue Service (IRS) had proposed through its mandatory measures, the author argues a voluntary program would be better</li> <li>- The first part discusses how such a program might be structured, including the incentives that would have to exist for both preparers and taxpayers</li> <li>- The second part discusses the benefits of such a program, including higher compliance quality, as compared to a mandatory regime where only minimum standards are enforced</li> </ul>
Hopkins, J. P. (2014). Loving v. IRS: The IRS's Achilles' heel for regulated tax advice?	Tax professionals and non-professional tax preparers	The effect of the 2013 and 2014 Loving decisions, and the 2014 Ridgely decision, on Circular 230 and the regulation of tax advice	n/a	<ul style="list-style-type: none"> <li>- The paper describes the development of IRS rules pertaining to unregulated non-professional tax return preparers, and summarizes the Loving and Ridgely cases, explaining how the courts' decisions limit the IRS's ability to regulate tax preparation</li> <li>- Overall, only "practice" before the IRS can be regulated by the IRS, but some uncertainty remains about what this entails</li> <li>- Without congressional action, the IRS's ability to regulate tax services will continue to be restricted</li> </ul>
Walpole, M., & Salter, D. (2014). Regulation of tax agents in Australia	Tax agents	Shift in regulation resulting from the Tax Agent Services Act (TASA)	n/a	<ul style="list-style-type: none"> <li>- As most taxpayers rely on tax agents, they play an important role in tax compliance</li> <li>- The TASA created a single national system for regulation and included an enforceable code, which was seen as an efficient and effective way to increase compliance and maintain the integrity of the tax system</li> <li>- Having shifted the principal allegiance of tax agents from clients to the tax administration, the authors raise concerns about risk profiling</li> </ul>

Authors/Year/Title	Type of Practitioner	Topic/Key Words	Theory	Main Ideas/Findings
Wilson-Rogers, N., Morgan, A., & Pinto, D. (2014). The primacy of client privilege: designing a statutory tax advice privilege for accredited non-lawyer tax advisors	Registered tax agents	Professional privilege	n/a	<ul style="list-style-type: none"> <li>- Since tax advice provided by lawyers and non-lawyers is often the same, the article argues in favor of a separate statutory tax advice privilege for credentialed non-lawyer tax advisors (NLTAs)</li> <li>- The current concession granted to accountants in Australia is reviewed, including its shortcomings</li> <li>- The rationale for privilege (e.g., promoting client candor) is explained and the extension to NLTAs is justified (i.e., reducing competitive advantages)</li> <li>- A general outline of a possible system (i.e., one which would be linked to legal professional privilege and which would involve three qualification criteria in addition to agent registration) is proposed</li> </ul>
Diehl, K. A. (2015). Does requiring registration, testing, and continuing professional education for paid tax preparers improve the compliance and accuracy of tax returns? – US results	Paid tax preparers	IRS's paid tax preparer identification number program	Deterrence theory	<ul style="list-style-type: none"> <li>- Registration, education, and testing of tax preparers are possible ways of improving tax administration</li> <li>- The IRS launched a certification program for tax preparers in 2011</li> <li>- Paper concludes that, based on the decrease in the amount (\$) of compliance penalties and the reduced number of specific item errors (referred to as math errors), the IRS program is a success</li> </ul>
Lee, R., & Curatola, A. P. (2015). The effect of detection risk on uncertain tax position reporting: Experimental evidence	Corporate tax professionals	Corporate tax professional recommendations regarding uncertain tax positions (UTPs) and tax reserves, and the interplay between them	Deterrence theory, and Mills, Robinson and Sansing's (2010) model	<ul style="list-style-type: none"> <li>- The Schedule UTP requirement set up by the IRS in 2010 increased detection risk, but the effect on actual reporting behavior is not clear</li> <li>- Study finds that UTP recommendations depend on UTP strength and not the disclosure environment</li> <li>- A significant interaction effect is observed for tax reserves, with professionals recommending higher (lower) tax reserves reported when UTP position is weaker (stronger) in the low detection risk context of FIN 48, but the opposite under the new higher detection risk environment</li> <li>- The results support the concerns of the American Institute of Certified Public Accountants that the Schedule UTP requirements would undermine FIN48 reporting, as firms appear to be concerned about the signals sent by their tax reserves</li> </ul>

Authors/Year/Title	Type of Practitioner	Topic/Key Words	Theory	Main Ideas/Findings
Levy, A. H. (2015). Believing in life after Loving: IRS regulation of tax preparers	Tax preparers	The IRS's failure to regulate tax preparers	n/a	<ul style="list-style-type: none"> <li>- Author details the background of the tax preparer regulations, highlighting the pervasive fraud and incompetence that initially motivated the IRS to act, and summarizes the motivations for the court challenge and the main legal arguments raised</li> <li>- The paper suggests that the Institute for Justice leveraged the power of narrative in its successful legal challenge and that the IRS's inability to enact its regulations is both a political and judicial failure</li> <li>- Existing regulations in California, Oregon, Maryland, and New York are summarized for comparison</li> </ul>
Oyer, S. (2015). Unregulated tax return preparers: Not <i>Loving</i> the penalties	Tax preparers	The IRS's attempt to regulate unregulated tax return preparers	n/a	<ul style="list-style-type: none"> <li>- Unregulated tax return preparers contribute to taxpayer noncompliance, increasing the tax gap</li> <li>- Paper reviews the 2011 regulations, the associated problems, and the legal arguments in the <i>Loving</i> case</li> <li>- Suggestions are made for future regulation related to authorization, requirements, and penalties</li> <li>- A cautionary note is raised about the potential for over-penalizing those who fail to comply with these regulations</li> </ul>
Finley, A. R., & Stekelberg, J. (2016). The economic consequences of tax service provider sanctions: Evidence from KPMG's deferred prosecution agreement	External tax service providers	Economic consequences of sanctions against a tax service provider	n/a (hypotheses based on prior literature)	<ul style="list-style-type: none"> <li>- KPMG's 2005 Deferred Prosecution Agreement (DPA) related to its marketing of tax shelters to wealthy individuals from 1996 to 2002</li> <li>- Even though tax shelters targeted individuals, it affected corporate tax practice</li> <li>- Authors find significant decrease in KPMG's auditor-provided tax services post-DPA (i.e., clients leaving or buying less services), with the results driven mostly by high avoidance clients</li> <li>- Authors find no evidence of change in avoidance for clients remaining with KPMG post-DPA, suggesting that elevated standards and external monitoring did not affect clients' tax outcomes</li> <li>- Overall, there are deleterious effects on sanctioned firms' abilities to sell services, but no real influence on outcomes for continuing clients</li> </ul>

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Devos, K., & Kenny, P. (2017). An assessment of the Code of Professional Conduct under the TASA 2009 - six years on	Tax practitioners (includes tax professionals, tax preparers, tax agents, tax accountants, and tax lawyers)	Commitment to and compliance with the Code of Professional Conduct under the TASA, 2009	n/a (expectations developed based on prior literature)	<ul style="list-style-type: none"> <li>- Respondents strongly endorsed professional standards, but there were some mixed results in dealing with matters beyond one's competence</li> <li>- While there was an overall agreement with the appropriateness of penalties, there was a low awareness/familiarity with them</li> <li>- Mixed views on outsourcing, dealing with transfer of client information to other practitioners</li> <li>- Authors recommend, among other things, requiring client engagement letters to clarify scope of services, providing clearer guidelines around outsourcing and the transfer of client information, and increasing awareness of penalties through education</li> </ul>
Soled, J. A., & DeLaney Thomas, K. (2017). Regulating tax return preparation	Tax return preparers and the tax return preparation software industry	Regulatory oversight of the tax return preparation process	n/a	<ul style="list-style-type: none"> <li>- Authors call for a comprehensive approach to regulating tax return preparers and the tax return preparation software industry, arguing that it would result in more accurate returns, protect taxpayers, and ensure a fairer and more efficient tax system</li> <li>- They call for Congress to both extend Circular 230's application to the tax return preparation and submission process, and to empower the Treasury Department to regulate the tax return preparation software industry through minor amendments</li> <li>- Specific suggestions include the regulation of fees for services offered and mandating the removal of the prepayment-position status bar from the top of the screen in software</li> <li>- Overall, the regulation of tax return preparation software would aid low income taxpayers and improve the delivery of government benefits</li> </ul>



taxpayers' private and public lives regularly intersect" (Soled & Delaney Thomas, 2017, p. 176).

Two other studies offer further perspectives on the IRS's initiative. Diehl (2015) compares the errors as well as the civil penalties associated with non-compliance both before and after the implementation of the IRS's paid preparer identification program. While he concludes that the program is a success based on the overall decreases in both, his conclusions are arguably tentative, as the results appear to be driven by specific items, such as the fluctuations in errors related to particular credits, which are not examined further. Afield (2014), for his part, offers what might be considered a novel proposition in his essay. Given the failure of the IRS's mandatory measures, he advances the idea of a voluntary system of regulation which, he suggests, could improve compliance quality more than a compulsory system if it included the right incentives for both taxpayers and preparers.

Each of the three remaining articles in Table 5 explore other regulatory topics in the American or Australian contexts. Lee and Curatola (2015) use an online experiment to examine the effect of the Uncertain Tax Position (UTP) schedule requirement set up by the IRS in 2010. While, overall, the measure increases detection risk, they note an interaction effect with the tax reserves required to be reported under FIN 48. Whereas previously higher reserves were recommended when UTPs were weaker, what appear to be concerns about signaling lead to the opposite result in the new higher detection risk environment. For their part, Finley and Stekelberg (2016) consider the effect of KPMG's 2005 Deferred Prosecution Agreement (DPA) on its corporate tax practice. Although they note a statistically significant decrease in KPMG's auditor-provided tax services, mainly driven by high-avoidance clients reducing their business or leaving, no effect is observed on the actual tax avoidance of clients remaining with KPMG. Thus, the sanctions may have had an impact on KPMG as a service provider, but they appear to have had a limited effect on corporate tax behavior. Finally, just as Dal Pont (2015) rounded out the studies on professional responsibility with an article that focused on the protection of clients, Wilson-Rogers, Morgan and Pinto (2014) complete the list of studies on regulation with their article on the more client-focused topic of professional privilege in Australia. Contributing to a long running debate in many countries (Dixon, 2010; Farrell, 2000; MacArthur, 2019), they argue that, given that the tax advice offered by lawyers and non-lawyers is often the same, statutory privilege should be extended to all credentialed advisors. They go on to provide a general outline of what such a system might look like.

The final two themes encompass societal matters that extend beyond the direct regulation of tax practitioners. The first relates to broader debates about tax practitioners, which have arguably grown much louder in the last decade (Addison & Mueller, 2015; Oats & Morris, 2017; Sikka & Hampton, 2005; Sikka & Willmott, 2013), and which were alluded to in the earlier discussion about Apostol and Pop (2019). Russell and Brock's (2016) normative article is an example of a highly critical view. Overall, they argue that, given that tax professionals have both facilitated and benefited from abusive tax avoidance, and that they have the capacity to help to end it, they have a responsibility to remedy the harm caused by it. Notably, when reviewing the factors that contribute to tax avoidance, they include tax law complexity, one of the topics discussed earlier. For their part, Addison and Mueller (2015) look at a specific public debate that took place in the United Kingdom – the House of Commons Public Accounts Committee inquiry into the role of the big accounting firms in tax avoidance. They explain how the big accounting firms simultaneously used both defensive rhetorical tactics, mainly in an attempt to draw a clear distinction between evasion and avoidance, and more offensive discursive frames, which emphasized the global forces at play within the tax field, the need for

**Table 6: Papers By Theme – Wider Societal Debates – In Year Order**

<b>Authors/Year/Title</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Addison, S., & Mueller, F. (2015). The dark side of professions: The big four and tax avoidance	The Big 4/ professional services firms	House of Commons Public Accounts Committee (PAC) investigation into tax avoidance and the role played by the Big 4 professional firms	Sense-making and giving literature, framing, discourses, and the professions	<ul style="list-style-type: none"> <li>- Study examines the discursive tactics employed during the PAC sessions that looked into the role played by the Big 4 accounting firms in tax avoidance</li> <li>- Frames are part of a contest, where positions emerge incrementally</li> <li>- Authors identify two competing rhetorical frames</li> <li>- A clear distinction is drawn between evasion and avoidance, although this distinction is contested</li> <li>- The first frame is offensive, with the Big 4 being accused of conflicts of interest, and the second, defensive, with the Big 4 downplaying their agency and emphasizing the external global forces</li> <li>- Overall, as the issue of tax avoidance is ongoing, discursive closure has not yet been reached</li> </ul>
Russell, H., & Brock, G. (2016). Abusive tax avoidance and responsibilities of tax professionals	Tax professionals - focus is on accountants, lawyers, and financial advisors	Tax professional responsibility for deprivation caused by tax avoidance	n/a (broadly based on moral philosophy and notions of justice)	<ul style="list-style-type: none"> <li>- Paper reviews factors which account for tax avoidance, including: (1) market demand; (2) transfer pricing manipulation; (3) tax haven secrecy; (4) lack of enforcement; and (5) tax law complexity</li> <li>- Additional factors in developing countries include poor institutions and low tax morale because of corruption</li> <li>- Three connective grounds considered: (1) causal responsibility (i.e., facilitation); (2) direct benefit obtained (i.e., fees); (3) capacity to remedy (e.g., helping to change tax legislation, influence clients)</li> <li>- Based on convergence of all three, tax professionals have a special responsibility, but the article does not delve into policy suggestions or pragmatic solutions</li> </ul>

Authors/Year/Title	Type of Practitioner	Topic/Key Words	Theory	Main Ideas/Findings
Eberhartinger, E., & Petutschnig, M. (2017). The dissenting opinion of BRICS practitioners on the BEPS agenda	International tax practitioners	International tax experts' views on the 14 BEPS (base erosion and profit shifting) Actions	Waltz's (1979) neo-realist theory	<ul style="list-style-type: none"> <li>- Interests of Organisation for Economic Co-operation and Development (OECD) countries, Brazil, Russia, India, China, and South Africa (BRICS countries), and developing countries are expected to differ with respect to tax policy given their states of economic development</li> <li>- Overall, the OECD/G20 BEPS Actions on intangibles, hybrid mismatch arrangements, and weak controlled foreign corporation (CFC) rules are rated as the most important by practitioners, and tax transparency, dispute resolution, and the changing permanent establishment definition as the least important</li> <li>- While BRICS practitioners have the most distinctive views, emphasizing the strengthening of CFC rules in particular, practitioners in OECD and developing countries have surprisingly similar views on most of the BEPS Actions</li> <li>- The distinct perspective coming from BRICS countries is in line with the theory of neo-realism and, as the economic clout of these countries grows, they can be expected to have an increasing normative influence on international tax policy</li> </ul>
Radcliffe, V. S., Spence, C., Stein, M., & Wilkinson, B. (2018). Professional repositioning during times of institutional change: The case of tax practitioners and changing moral boundaries	Tax professionals - both in-house experts and external advisors	Institutional change, BEPS project by the OECD (= form of soft law)	Institutional theory	<ul style="list-style-type: none"> <li>- Study considers tax professionals' reactions to the BEPS project</li> <li>- The OECD-led initiative is seen as a disruption in tax practice</li> <li>- Scrutiny by society has introduced a moral logic into a system hereto mostly rules-based</li> <li>- BEPS also presents opportunities for both advisors and internal experts, as their expertise is called upon in tax risk management and governance</li> <li>- As tax is not easily understood by others, those with technical know-how, which is seen as a resource, move up in the hierarchy</li> </ul>

expertise, and the overall importance of remaining competitive.

The two other articles in Table 6 look at some of the current debates within tax directly from the perspective of tax practitioners. Radcliffe et al.'s (2018) interview-based study considers tax professionals' reactions to the OECD's base erosion and profit shifting (BEPS) initiative (OECD, 2013). Like Apostol and Pop (2019), they see the introduction of a new moral logic as a potentially disrupting force within the field, but they find there to be a differential impact. While in-house experts and consumer-facing companies – those that might be expected to be more susceptible to the “Wall Street Journal test” (Gallemore, Maydew & Thornock, 2014; Hanlon & Slemrod, 2009) – are directly affected, often by the added burdens, it represents an opportunity for external advisors, as their expertise has become even more highly valued. Eberhartinger and Petutschnig (2017) looked at the different BEPS Actions in more detail, surveying the views of tax practitioners from more than 60 countries. As tax policy priorities can be expected to vary based on overall states of economic development, they compare the responses of those from the OECD countries with those from Brazil, Russia, India, China and South Africa (BRICS) countries, as well as those from developing countries. Although there was widespread agreement between the three on some issues, like the need to address hybrid mismatch arrangements, BRICS practitioners were found to have the most distinctive views, for instance, emphasizing the need to broaden controlled foreign company rules much more than others. Eberhartinger and Petutschnig (2017) suggest that, as the economic clout of the BRICS countries grows, these dissenting views will become much more important in shaping international tax policy.

The last theme identified relates to ethics in the broad sense. The five articles summarized in Table 7 all rely directly or indirectly on Kohlberg's (1969, 1973) and/or Rest's (1979, 1986) theorizations on moral development and ethical decision-making. Tying in with some of the other themes discussed, Shafer, Simmons and Yip's (2016) investigation into the relation between beliefs in corporate social responsibility, professional commitment, ethical judgment, and the behavioral intentions provides mixed results. Their vignette-based study involving a scenario with client pressure to commit tax fraud reveals some relationships but, somewhat surprisingly, they fail to observe any significant relationship between professional commitment and behavioral intentions. As previously mentioned, Blanthorne et al. (2014) also consider client pressure by manipulating it in their quasi-experimental survey and find that it does not have any effect, something which they speculate may relate to the study having been conducted during a period of increased scrutiny.

Moral reasoning, which is found to have an impact in Blanthorne et al. (2014), is also examined by the remaining trio of studies in Table 7 (Doyle et al., 2013, 2014; Frecknall-Hughes, Moizer, Doyle & Summers, 2017), which delve more deeply into some contextual factors. While Doyle et al. (2013) find no evidence of self-selection into the tax field by tax professionals based on ethical reasoning in their experiment, the differences they note between social and tax situations, and between those working in private practice and revenue, suggest that there is a possible socialization effect. Relying on both exploratory interviews and a quasi-experimental survey, their second study (2014) also reveals no significant differences either in ethical reasoning between large versus small firm practitioners or based on any other demographic factors. However, they do note a difference in the approach to ethical dilemmas, with practitioners in larger firms relying more on structures and risk-management tools, and those in smaller firms relying more on professional judgment. Finally, Frecknall-Hughes et al. (2017) also observe that the situational context drives the approach to ethical reasoning. Specifically,

**Table 7: Papers By Theme – Ethics and Morality of Tax Practitioners and Their Work – In Year Order**

<b>Authors</b>	<b>Type of Practitioner</b>	<b>Topic/Key Words</b>	<b>Theory</b>	<b>Main Ideas/Findings</b>
Doyle, E., Frecknall-Hughes, J., & Summers, B. (2013). An empirical analysis of the ethical reasoning of tax practitioners	Private sector practitioners compared with revenue practitioners and non-specialists	Moral reasoning	Theories on moral reasoning (Kohlberg, 1973, and Rest, 1979) - use of the Defining Issue Test (DIT)	<ul style="list-style-type: none"> <li>- Overall, it is not clear if tax professionals self-select into tax field or if context influences decisions. As per Kohlberg (1973), moral reasoning is cognitive</li> <li>- Authors find evidence of less principled reasoning being applied by practitioners in the tax context</li> <li>- There is no evidence of self-selection into profession based on ethical reasoning, but differences are evident once the context changed from a social to a tax situation</li> <li>- Differences in reasoning might be attributable to weight given to legal rules by practitioners</li> <li>- Results suggest a possible socialization effect, as differences are noted between those working in private practice and those in revenue</li> <li>- No age or gender differences noted</li> </ul>
Blanthorne, C., Burton, H. A., & Fisher, D. (2014). The aggressiveness of tax professional reporting: Examining the influence of moral reasoning	Tax professionals and Master of Taxation students	Effects of moral reasoning on tax reporting decisions	Theories on moral reasoning (Kohlberg, 1973, and Rest, 1979) - use of the DIT	<ul style="list-style-type: none"> <li>- Expectation is that moral reasoning interacts with client pressure in determining aggressiveness of positions. Prior studies have not considered both together (or have not manipulated client pressure, as in the case of Cruz, Shafer &amp; Strawser, 2000)</li> <li>- Three tax scenarios presented involving income inclusion, expense deduction, and cost basis</li> <li>- Results: moral reasoning has an impact, but client pressure does not (contrary to prior studies), and no interaction was observed</li> <li>- Suggestion that findings (i.e., lower aggressiveness) may relate to timing of study (i.e., 2003, in wake of scrutiny following Enron)</li> <li>- Moral reasoning score for tax professionals noted to be very low (lower than for accountants more generally, who already score low)</li> </ul>

Authors/Year/Title	Type of Practitioner	Topic/Key Words	Theory	Main Ideas/Findings
Doyle, E., Frecknall-Hughes, J., & Summers, B. (2014). Ethics in tax practice: A study of the effect of practitioner firm size	Practitioners in private practice	The influence of firm size on ethical decisions in the tax field	Theories on moral reasoning (Kohlberg, 1973, and Rest, 1979) - use of the DIT	<ul style="list-style-type: none"> <li>- Based on accounting literature more broadly, the expectation is that there is higher level of moral reasoning in Big 4 firms. However, contradicting this, many aggressive tax avoidance schemes are marketed by Big 4 firms</li> <li>- Results: no significant differences noted between the Big 4 and other firms (and no correlation with any demographic factors, including education)</li> <li>- Some differences noted in the processes used to resolve ethical dilemmas: Big 4 practitioners rely more on structures and risk management tools while small practitioners rely more on individual judgment</li> <li>- Overall, practitioners showed a lower level of moral reasoning in the professional (vs. social) context</li> <li>- Also, interviewees stated that there was no real place for ethics in tax, with the focus being on “getting it right” or risk management. The common good was largely ignored</li> </ul>
Shafer, W. E., Simmons, R. S., & Yip, R. W. Y. (2016). Social responsibility, professional commitment and tax fraud	Tax personnel in local Chinese firms (mostly Certified Public Accountants)	Antecedents to ethical judgments and behavioral intentions to commit tax fraud	Expectations mainly developed based on prior literature - plus some reliance on Rest’s (1986) 4-step model of ethical decision-making	<ul style="list-style-type: none"> <li>- Study considers relationship between belief in corporate ethics and social responsibility, professional commitment (both affective and normative), and ethical judgments/intentions in a case involving client pressure to commit tax fraud</li> <li>- Argument is that belief in corporate ethics and social responsibility influences professional commitment and, therefore, ethical decisions</li> <li>- Results reveal strong positive relationship between belief in corporate ethics and social responsibility and professional commitment, as well as behavioral intentions related to tax fraud by a client, but not with ethical judgments</li> <li>- Professional commitment is strongly associated with ethical judgments, but not with behavioral intentions</li> </ul>
Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017). An examination of ethical influences on the work of tax practitioners	Tax practitioners (same data as Doyle et al., 2013, 2014) compared to non-specialists	Ethical reasoning	Deontology and consequentialism, as well as Kohlberg’s (1973) theories on moral development	<ul style="list-style-type: none"> <li>- Study considers the conceptual approach used to making ethical decisions focusing on deontology (i.e., rules-based approaches) and consequentialism (i.e., judging actions on their consequences)</li> <li>- Ratio of rating (i.e., consequentialist to deontological items) is close to 1 in social settings (for both practitioners and non-specialists), but below 1 in tax settings (i.e., deontological issues matter more)</li> <li>- Ratio is more pronounced for tax practitioners but analysis reveals that the context matters more than the practitioner/context interaction</li> <li>- The relatively higher weight given by tax practitioners to deontological items is likely a reflection of the legal nature of tax</li> </ul>

they find that tax practitioners resort to more deontological or ruled-based, as opposed to more consequentialist, reasoning in tax situations, something which they acknowledge is a reflection of the “fundamentally legal nature of tax” (p. 741).

While the articles in this review have been grouped according to theme in the analysis, many studies covered more than one theme. Additionally, Dalton, Buchheit and McMillan (2014) do not directly address any of the seven themes identified, but provide additional insight into tax practitioners and their work. Their study on accounting students’ choice to pursue a career path in tax uniquely compared students’ perspectives with those of professionals. In another article, Frecknall-Hughes and McKerchar (2013) examine the evolution of the tax profession in both the United Kingdom and Australia. The tax field has, historically, been characterized by fragmentation in both countries and this contributed to the emergence of professional tax associations as second tier bodies in each nation. However, as a result of the formal regulation there, the Tax Institute in Australia managed to achieve a much more independent status than the United Kingdom’s Chartered Institute of Taxation.

## 6. DISCUSSION AND CONCLUSION

Although a large number of articles have been written on tax professionals in the years leading up to the *Journal of Tax Administration*’s event in 2018, this is perhaps not immediately apparent given the fragmented state of the literature (Oats, 2012). When writing our review, we intended to provide a comprehensive picture of the studies that have been conducted in recent years. While reading and analyzing the 46 articles that we identified has allowed us to provide a synopsis of the most recent academic research into tax professionals, it has also permitted us to make several broader observations, which we outline here.

As already stated in the overview section, we observed a certain variability in the robustness in the studies we reviewed. Although all of the articles we selected were peer-reviewed, we purposely did not limit our review to what might be recognized as the more elite journals, in tax (Tran-Nam & Tran, 2011) or otherwise (Lee, 1997; Swanson, Wolfe & Zardkoohi, 2007), and thus a certain range in quality can be expected. (*Note:* Given that only nine of the articles were written in journals included in Financial Times Research Rank, a metric commonly used in business schools, we hasten to add that being published in such a journal should not be the main – and certainly not the only – standard by which to measure the quality of the tax studies examined in this review, as many of the other studies make important and robust contributions). Across the spectrum, authors acknowledged limitations to their studies. In some cases, these were tied to shortcomings associated with the method selected – for example, Shafer et al. (2016) accepted that the correlations in their survey provide no evidence of causal relations. Given that every research approach has its own limitations, we are encouraged by the multiplicity of methods used overall, as this allows different studies to complement each other. We are concerned, however, that some authors may not have not given sufficient consideration to alternate explanations for their findings (e.g., Diehl, 2015). Finally, in many cases, the availability of data was a limiting factor. The frequent challenge in accessing tax professionals and data related to their work is something that we hope can be addressed, at least in part, by other relevant stakeholders, including tax authorities and professionals themselves, recognizing the importance of the research being conducted in the area. To facilitate this, though, we encourage researchers to continue to strive to conduct their studies in the most rigorous manner possible.

Another observation relates to the terminology used in the studies. Given the interdisciplinary nature of the field, it is unsurprising that authors from different disciplines use different terms even when discussing the same or similar concepts. For instance, the gatekeeping role referred to in the legal literature (e.g., Lavoie, 2013) is clearly analogous to the enforcer role referred to in the accounting or economics literature (Klepper et al., 1991). We hope that by having reviewed articles from different journals together in our thematic analysis, we are helping to facilitate potential conversations in the literature between tax scholars who might not be in the habit of citing each other. While a more explicit recognition of equivalencies might enable more exchanges across disciplinary boundaries, we also have a concern related to terminology, i.e., the conceptual muddling identified by Oats and Morris (2017). The clearest example of this is with terms such as “tax avoidance”, “tax evasion”, and “tax aggressiveness”. Frequently, such terms are further qualified in studies without definitions being provided, with some examples being “socially unacceptable tax avoidance” (Addison & Mueller, 2015) and “abusive tax avoidance” (Russell & Brock, 2016). In this regard, authors of quantitative studies may seemingly be at an advantage, as they are able to use well-defined empirical measures of tax avoidance, thus, perhaps, sidestepping this concern. However, by not delving more deeply into some of the nuances of value-laden arguments, they arguably also effectively duck some of the issues that matter the most to society at present. Overall, our worry is that not only will conceptual looseness reduce the ability to meaningfully interpret or compare findings, it will also, as Oats and Morris (2017) warn, ultimately result in much more superficial debates about the issues taking place.

A final, related, observation from the review concerns currently popular topics. At least 28 of the articles reviewed addressed professional conduct, regulation, ethics, or the recent societal debates around taxation as one of their main subjects. We realize that this relative emphasis is very much a function of the current times, so active discussion around these matters should not only be expected, but also encouraged given their societal relevance. Our concern, however, is that the discourse is heavily focused on specific aspects of these topics and, sometimes, the nature of the field does not readily lend itself to the import of some concepts, especially when it comes to practice. For instance, as Freedman (2011) states, “there are areas of genuine uncertainty in the tax arena and appeals to morality will not resolve these uncertainties”. She adds that, given that the “morally right answer to the question of how much tax should be paid” will often not be obvious, some matters can only be settled by the law (p. 650). Values clearly matter in the current context and critical perspectives, such as those of Russell and Brock (2016), help to invigorate the debate. However, if studies are to provide actionable recommendations, then the practical limitations that might apply to the field must be both understood and acknowledged.

Beyond this note of caution, however, our concern is that other, arguably equally important, aspects of the topics indicated tend to be overlooked. For example, although tax professionals’ “enforcer role” might be readily acknowledged in the literature, as more studies focus on client advocacy, we find that far less attention is being paid to the effective role that they play in the tripartite relationship with taxpayers and tax authorities. In their day-to-day work, tax professionals are called on to apply tax law as enacted by governments. Frequently, tax rules are far from perfect (Rogers, 2008; Salter, 2010; Vording, Hemels, van den Heuvel, & Lubbers, 2006) so, as intermediaries, tax advisers not only assist clients, but play crucial roles in the development of laws and the overall tax system (Hasseldine, Holland, & van der Rijt, 2011). Two things matter in this context, both of which relate to professional conduct. The first is competence. While the skills of tax professionals have been extensively considered in the past (e.g., see Roberts, 1998, for the most comprehensive review of early research, and Magro &



Nutter, 2012, for citations to more recent research), we find the relative lack of emphasis on this in the set of articles we reviewed somewhat surprising, especially given the rapidly evolving nature of tax laws (Burton & Karlinsky, 2016; Olson, 2013). The studies that examine the need for regulation in the United States in the wake of the IRS's failed initiative highlight the importance of competence, but do so without exploring its nature or the actual competence of practitioners in depth. However, they do draw attention to a second matter: client protection. While many of the more critical studies focus on professionals' societal obligations, tax practitioners, by virtue of being professionals, must also tend to a narrower dimension of the public interest (Mayson, 2011) – the obligation that they have to their clients. As we noted in our review, both Wilson-Rogers et al. (2014) and Dal Pont (2015) examine the topic of professional conduct and regulation from the perspective of client protection but this concern sometimes appears to have been sidelined in the broader debate. As Soled and DeLaney Thomas (2017) usefully point out, regulation is not just beneficial because it protects the public purse, but also because it protects individual citizens, who may rely on the tax system for the delivery of benefits and, thus, can be harmed by incompetent or unscrupulous practitioners.

Our final observation about the topics being studied in the literature leads us into our summary of the directions that we would like to see future research take. Our review shows that there is a propensity for studies to be empirically grounded in the Western Anglosphere, with most focusing on the United States. Although this can partly be attributed to the fact that we limited our selection to articles in publications in the English language, we note that research on any tax topic conducted in non-English-speaking environments is frequently published in English (e.g., in the Spanish speaking world, see Bergman, 2010, and Fairfield, 2015, for comparative studies about tax policy and compliance in Argentina and Chile, and Martinez-Vazquez and Torgler, 2009, for the evolution of tax morale in Spain). English has been recognized as the language of scientific research, dominating and – as some contend (e.g., Husillos & Larrinaga, 2019) – marginalizing other languages and cultures. While the explanations for this domination may be diverse, including disciplinary, economic, and even political reasons, they fall outside of the remit of this review. We strongly believe, however, that even with the national specificity of tax laws (Thuronyi, 1996), tax scholarship would stand to benefit from increased diversity in the contexts being studied.

A specific topic that could be investigated further through such a broadening is the role played by culture. In their 2013 study, Doyle et al. suggested that the socialization effect might play a role within the tax field and, as such socialization will be environmentally contingent, culture can be expected to play a significant role. Culture's broader influence has long been recognized in critical tax scholarship, where tax is characterized as a cultural practice (Boden, Killian, Mulligan & Oats, 2010). National culture permeates tax in powerful and sometimes unconscious ways (Nerré, 2008; Wihantoro, Lowe, Cooper & Manochin, 2015; Wynter & Oats, 2018). Thus, as countries differ in their cultures (Alm, Bernasconi, Laury, Lee & Wallace, 2017), tax professionals' practices, as they relate to tax laws, professional regulation, the importance of tax revenues for national budgets, and overall societal levels of trust and corruption, can be expected to vary. While we call for more context-sensitive research to be conducted to tease out the influences of cultural heritages and traditions on professionals, given the connected nature of tax work in an increasingly global world (Desai & Hines Jr, 2004), we also encourage more authors to compare perspectives or behaviors across borders, as Eberhartinger and Petutschnig (2017) and Spilker et al. (2016) have done.

Through our review, we have been able to identify several other possible avenues for future research. For instance, we noted a relative absence of contemporary studies into the relationship

between tax professionals and tax authorities, and when considered, it tended to be examined only tangentially (e.g., Mulligan & Oats, 2016). In a context where tax professionals have been singled out for their role in reducing tax payments (Sikka & Hampton, 2005) and there have been recent developments in tax administration intended to improve tax compliance strategies, such as risk management approaches (Walpole & Salter, 2014) or the move to cooperative compliance (Pistone, 2016), it is important to gain more understanding of the interactions between tax professionals and tax administrations. Looking at this side of the triangle in the tripartite relationship will also provide better insight into tax professionals' role as enforcers and a positive influence on the development of tax laws, as suggested previously. Our review also highlights the need for more research to be carried out into different types of tax professionals. For example, although a lot of tax work is carried out by professionals working within corporations, only a few of the studies actually investigate in-house experts (e.g., Feller & Schanz, 2017; Mulligan & Oats, 2016). Similarly, while several studies comment on the fragmented nature of the tax field (e.g., Frecknall-Hughes & McKerchar, 2013; Frecknall-Hughes & Moizer, 2015), we are surprised that none examine the intra-professional battles that have been studied extensively in the past (e.g., Anderson, 1957; Dezalay, 1991; Freedman & Power, 1991; Napier & Noke, 1992). Finally, looking to the future, we think that, with the disruptions that are expected to affect professions more generally (Susskind & Susskind, 2015), researchers could look more closely at how tax practitioners' roles as intermediaries might be affected by technological developments, including the expected rise of artificial intelligence.

We believe that these are exciting times to be a tax scholar given the increased interest in the field in recent years. While our review is intended to take stock of recent contributions to the understanding of tax professionals, we hope that it helps to bring together some of the threads of discussion in different disciplines and acts as a source of motivation for other researchers to look more closely at the many questions that remain in the area. We hope that a similar review conducted in ten years' time would reveal not only a less fragmented literature, but also many new insights into tax professionals and their work.

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## APPENDIX

## Full List of Articles Reviewed

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Addison, S., & Mueller, F. (2015)	The dark side of professions: The big four and tax avoidance	<i>Accounting, Auditing &amp; Accountability Journal</i>	UK	The Big 4/ professional services firms	House of Commons Public Accounts Committee (PAC) investigation into tax avoidance and the role played by the Big 4 professional firms	- Ethno-methodologically-informed study of inquiry interactions - Review of transcripts of the PAC proceedings	- Study examines the discursive tactics employed during the PAC sessions that looked into the role played by the Big 4 accounting firms in tax avoidance - Frames are part of a contest, where positions emerge incrementally - Authors identify two competing rhetorical frames - A clear distinction is drawn between evasion and avoidance, although this distinction is contested - The first frame is offensive, with the Big 4 being accused of conflicts of interest, and the second, defensive, with the Big 4 downplaying their agency and emphasizing the external global forces - Overall, as the issue of tax avoidance is ongoing, discursive closure has not yet been reached
Afield, W. E. (2014)	A market for tax compliance	<i>Cleveland State Law Review</i>	US	Tax preparers	Tax preparer regulation, voluntary compliance certification	Normative essay	- The paper examines the issue of the inconsistent quality of tax returns prepared by paid preparers, suggesting that it contributes to the tax gap - Instead of tightening the regulation as the Internal Revenue Service (IRS) had proposed through its mandatory measures, the author argues a voluntary program would be better - The first part discusses how such a program might be structured, including the incentives that would have to exist for both preparers and taxpayers - The second part discusses the benefits of such a program, including higher compliance quality, as compared to a mandatory regime where only minimum standards are enforced

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Apostol, O., & Pop, A. (2019)	'Paying taxes is losing money': A qualitative study on institutional logics in the tax consultancy field in Romania	<i>Critical Perspectives on Accounting</i>	Romania	Tax consultants and tax authorities	Evolving logics within the tax field in Romania	Two sets of semi-structured interviews (n = 17 + 11) with consultants and tax authorities, supplemented by an analysis of documents	<ul style="list-style-type: none"> <li>- Study examines the tax field in Romania, a unique context given its transitional nature and communist legacy</li> <li>- The tax field is defined by a multiplicity of logics but, traditionally, it predominantly embodies a commercial logic</li> <li>- The commercial logic encompasses two dimensions, compliance &amp; avoidance (i.e., tax optimization), but Romanian practitioners focus more on the former</li> <li>- Lack of traction is attributed to state corruption, and insufficient professional guidance with respect to avoidance</li> <li>- Despite increased public scrutiny, the ethical logic (i.e., refraining from avoidance) has not taken hold</li> </ul>
Blanthorne, C., Burton, H. A., & Fisher, D. (2014)	The aggressiveness of tax professional reporting: Examining the influence of moral reasoning	<i>Advances in Accounting Behavioral Research</i>	US	Tax professionals and Master of Taxation students	Effects of moral reasoning on tax reporting decisions	<ul style="list-style-type: none"> <li>- Quasi-experimental survey (n = 143; 126 professionals and 17 students)</li> <li>- Client preference (conservative vs. aggressive) manipulated and moral reasoning measured</li> </ul>	<ul style="list-style-type: none"> <li>- Expectation is that moral reasoning interacts with client pressure in determining aggressiveness of positions. Prior studies have not considered both together (or have not manipulated client pressure, as in the case of Cruz, Shafer &amp; Strawser, 2000)</li> <li>- Three tax scenarios presented involving income inclusion, expense deduction, and cost basis</li> <li>- Results: moral reasoning has an impact, but client pressure does not (contrary to prior studies), and no interaction was observed</li> <li>- Suggestion that findings (i.e., lower aggressiveness) may relate to timing of study (i.e., 2003, in wake of scrutiny following Enron)</li> <li>- Moral reasoning score for tax professionals noted to be very low (lower than for accountants more generally, who already score low)</li> </ul>

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Bobek Schmitt, D., Hageman, A. M., & Radtke, R. R. (2014)	A research note on the relationship between professional skepticism and client advocacy	<i>Advances in Accounting Behavioral Research</i>	US (not explicitly stated)	Professionals (both audit and tax)	Professional skepticism and client advocacy	- Survey - Two scales administered and the relationship between both and various demographic factors considered	- Study examines the relationship between client advocacy and professional skepticism to determine if they are the opposing ends of a continuum - Findings corroborate those of Pinsker et al. (2009) in that tax professionals show higher levels of client advocacy than audit professionals - There is no correlation between professional skepticism (and five of its six subscales) and client advocacy, thus advocacy and skepticism are separate (and not opposing) constructs
Bobek, D. D., Dalton, D. W., Hageman, A. M., & Radtke, R. R. (2019)	An experiential investigation of tax professionals' contentious interactions with clients	<i>Journal of the American Taxation Association</i>	US (South Carolina)	Chartered Public Accountants (CPAs) working as tax professionals in public accounting firms	Contentious interactions between tax professionals and their clients	- Experiential questionnaire (EQ) plus a follow-up survey (n = 89 + 140) - EQ adapted from Gibbins, Salterio and Webb (2001)	- Study provides descriptive evidence of contentious issues in tax and examines the most common & effective persuasive tactics used by professionals - EQ findings: "clear-cut" issues common, persuasive arguments often focus on legal arguments and possible tax authority actions, and not uncommon for relationship with clients to be terminated - Issues often concern deductions and business vs. personal expenses - Follow-up survey: little training offered to tax professionals in negotiation, mostly mentoring - Study solicited advice from professionals on how stressful interactions should be approached
Bobek, D. D., Hageman, A. M., & Radtke, R. R. (2015)	The effects of professional role, decision context, and gender on the ethical decision making of public accounting professionals	<i>Behavioral Research in Accounting</i>	US	Professional accountants (working in audit or tax)	Ethical decision-making of professionals in different contexts	- Online experiment (2x2 between subject) - Context (tax vs. audit) manipulated, professional role (& gender) based on participant	- Study considers the willingness of professionals to concede to pressure when a client's position does not appear to be supported - Willingness to concede is higher in tax condition overall and also among tax vs. audit professionals - Overall, the results are driven by male participants - The authors suggest that moral intensity (e.g., social consensus concerning competence in audit context) may explain the results and that the findings may point to males and females following different decision-making processes

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Borrego, A. C., Loo, E. C., Lopes, C. M. M., & Ferreira, C. M. S. (2015)	Tax professionals' perception of tax system complexity: Some preliminary empirical evidence from Portugal	<i>eJournal of Tax Research</i>	Portugal	Tax professionals (TOCs)	Tax professionals' perceptions of tax complexity and its different dimensions	- Survey (n = 1,567; 1,233 paper and 334 online) - Questionnaire consisted of an assessment of the overall complexity of the tax system, and a rating of the causes of legal and administrative complexity	- Portuguese tax professionals perceived their tax system as having a high level of complexity (89.1%), with the five main causes being: (i) frequent change of tax laws; (ii) tax law too widely dispersed; (iii) preparation of accounting information for fiscal purposes; (iv) too many exceptions to the rule and transitional arrangements; and (v) low perception and ambiguity of tax language - Three indices of complexity were constructed, relating to legal complexity, preparation of information and record-keeping, and the complexity of tax forms - Tax knowledge appeared to be the only exogenous factor that showed a negative relationship with the perception of tax system complexity and size of companies, with a positive effect on TOCs' perceptions of tax complexity
Borrego, A. C., Lopes, C. M. M., & Ferreira, C. M. (2017)	Tax professionals' profiles concerning tax noncompliance and tax complexity: Empirical contributions from Portugal	<i>eJournal of Tax Research</i>	Portugal	Paid tax professionals (certified accountants)	Relationship between intentional and unintentional noncompliance and the profiles of professionals	- Survey (n = 1,567; 1,233 paper and 334 online), examining perceptions of tax complexity, its impacts on unintentional noncompliance, and propensity of professionals to intentional noncompliance - Stratified random sample of 994 generated to reflect target population	- Study distinguishes between more intentional noncompliance through tax planning schemes and unintentional noncompliance due to complexity - Portuguese professionals perceive a high level of tax complexity and nearly half have engaged in unintentional noncompliance due to it at least once - Overall, results suggest a relationship between perceptions of complexity and involuntary errors- Study also finds younger professionals and those who work in larger companies are more likely to engage in intentional noncompliant behavior - No link is found between tax knowledge and intentional or unintentional noncompliance

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Burton, H. A., & Karlinsky, S. (2016)	Tax professionals' perception of large and mid-size business US tax law complexity	<i>eJournal of Tax Research</i>	US	Corporate tax directors and tax partners and managers from international public accounting and law firms	Perceptions of tax law complexity	Survey of external and internal tax professionals (n = 109) with experience in large and medium-sized businesses about 40 areas of the tax law	<ul style="list-style-type: none"> <li>- Overall, five of the ten most complex issues related to international tax</li> <li>- Foreign mergers and acquisitions were rated the most complex, followed by deferred income taxes</li> <li>- Compared to prior research, certain issues, like depreciation and frequency of tax changes, were rated as relatively less complex</li> <li>- There were few significant differences in the perception of the complexity of the tax factors based on experience, and between those in public accounting and corporate tax departments</li> </ul>
Dal Pont, G. (2015)	Ethical conflicts and the tax practitioner	<i>Revenue Law Journal</i>	Australia (but informed by court cases from other common law countries)	Tax practitioners	Ethical conflicts - tax practitioners' duties to clients	<ul style="list-style-type: none"> <li>- Essay</li> <li>- Review of rules, including examples of ethics and legal cases in different countries</li> </ul>	<ul style="list-style-type: none"> <li>- Ethics of tax advice tends to focus on ethics of advising clients on ways to reduce tax</li> <li>- Study focuses on the more concrete area of conflicts of interest, which can involve duty-interest conflicts and duty-duty conflicts</li> <li>- In their professional advisory role, tax professionals have fiduciary duties towards their clients</li> <li>- Issues around managing duty-duty conflicts within firms through Chinese walls are also discussed</li> </ul>



Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Dalton, D. W., Buchheit, S., & McMillan, J. J. (2014)	Audit and tax career paths in public accounting: An analysis of student and professional perceptions	<i>Accounting Horizons</i>	US	Students and audit/tax professionals	Behavioral intentions related to career path in audit or tax	<ul style="list-style-type: none"> <li>- 2 separate surveys: students (n = 171) and professionals (n = 310)</li> <li>- Students' beliefs (audit vs. tax) and other factors measured (e.g., extroversion)</li> <li>- Professionals responded about advantages/disadvantages of audit vs. tax</li> </ul>	<ul style="list-style-type: none"> <li>- Person-job fit matters, but often career choices are made based on limited information</li> <li>- Findings: perceived coursework difficulty and enjoyment matter, females are more likely to choose audit vs. tax, but extroversion and important others play no significant role</li> <li>- Professionals corroborated some perceived advantages and disadvantages, but disagreed on others (e.g., tax not more black and white, client interaction opportunities not greater in audit, &amp; tax offers more opportunities for learning and for setting up own practice but involves less teamwork)</li> <li>- Overall, study helps students to make better-informed decisions and clears up some misconceptions</li> </ul>
Devos, K., & Kenny, P. (2017)	An assessment of the Code of Professional Conduct under the TASA 2009 - six years on	<i>Australian Tax Forum</i>	Australia	Tax practitioners (includes tax professionals, tax preparers, tax agents, tax accountants, and tax lawyers)	Commitment to and compliance with the Code of Professional Conduct (CPC) under the Tax Agent Services Act (TASA), 2009	<ul style="list-style-type: none"> <li>- Mixed method survey using four approaches to collect responses (n = 214), supplemented by interviews</li> <li>- Survey comprised 11 mini-scenarios involving professional standards and penalties outlined under the CPC</li> <li>- 10 respondents were interviewed to strengthen the results</li> </ul>	<ul style="list-style-type: none"> <li>- Respondents strongly endorsed professional standards, but there were some mixed results in dealing with matters beyond one's competence</li> <li>- While there was an overall agreement with the appropriateness of penalties, there was a low awareness/familiarity with them</li> <li>- Mixed views on outsourcing, dealing with transfer of client information to other practitioners</li> <li>- Authors recommend, among other things, requiring client engagement letters to clarify scope of services, providing clearer guidelines around outsourcing and the transfer of client information, and increasing awareness of penalties through education</li> </ul>

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Diehl, K. A. (2015)	Does requiring registration, testing, and continuing professional education for paid tax preparers improve the compliance and accuracy of tax returns? – US results	<i>Journal of Business and Accounting</i>	US	Paid tax preparers	IRS's paid tax preparer identification number program	<ul style="list-style-type: none"> <li>- Quantitative</li> <li>- Descriptive review of IRS statistics on noncompliance penalties from 2004 to 2013</li> </ul>	<ul style="list-style-type: none"> <li>- Registration, education, and testing of tax preparers are possible ways of improving tax administration</li> <li>- The IRS launched a certification program for tax preparers in 2011</li> <li>- Paper concludes that, based on the decrease in the amount (\$) of compliance penalties and the reduced number of specific item errors (referred to as math errors), the IRS program is a success</li> </ul>
Doyle, E., Frecknall-Hughes, J., & Summers, B. (2013)	An empirical analysis of the ethical reasoning of tax practitioners	<i>Journal of Business Ethics</i>	Ireland	Private sector practitioners compared with revenue practitioners and non-specialists	Moral reasoning	<ul style="list-style-type: none"> <li>- Quasi-experiment (2x2 between subject)</li> <li>- Context (tax vs. social) manipulated and participant (practitioner vs. not)</li> <li>- Tax specific Defining Issue Test (DIT) developed</li> </ul>	<ul style="list-style-type: none"> <li>- Overall, it is not clear if tax professionals self-select into tax field or if context influences decisions. As per Kohlberg (1973), moral reasoning is cognitive</li> <li>- Authors find evidence of less principled reasoning being applied by practitioners in the tax context</li> <li>- There is no evidence of self-selection into profession based on ethical reasoning, but differences are evident once the context is changed from a social to a tax situation</li> <li>- Differences in reasoning might be attributable to weight given to legal rules by practitioners</li> <li>- Results suggest a possible socialization effect, as differences are noted between those working in private practice and those in revenue</li> <li>- No age or gender differences noted</li> </ul>

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Doyle, E., Frecknall-Hughes, J., & Summers, B. (2014)	Ethics in tax practice: A study of the effect of practitioner firm size	<i>Journal of Business Ethics</i>	Ireland	Practitioners in private practice	The influence of firm size on ethical decisions in the tax field	<ul style="list-style-type: none"> <li>- Exploratory interviews (n = 10) with (mostly) partners and a quasi-experimental survey of practitioners (n = 74 partners; 36 Big 4 and 38 other)</li> <li>- Context (tax vs. social) manipulated and participant (large firm practitioner vs. small)</li> <li>- Tax-specific DIT used</li> </ul>	<ul style="list-style-type: none"> <li>- Based on accounting literature more broadly, the expectation is that there is higher level of moral reasoning in Big 4 firms. However, contradicting this, many aggressive tax avoidance schemes are marketed by Big 4 firms</li> <li>- Results: no significant differences noted between the Big 4 and other firms (and no correlation with any demographic factors, including education)</li> <li>- Some differences noted in the processes used to resolve ethical dilemmas: Big 4 practitioners rely more on structures and risk management tools while small practitioners rely more on individual judgment</li> <li>- Overall, practitioners showed a lower level of moral reasoning in the professional (vs. social) context</li> <li>- Also, interviewees stated that there was no real place for ethics in tax, with the focus being on “getting it right” or risk management. The common good was largely ignored</li> </ul>

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Eberhartinger, E., & Petutschnig, M. (2017)	The dissenting opinion of BRICS practitioners on the BEPS agenda	<i>Australian Tax Forum</i>	Worldwide grouped into Organisation for Economic Co-operation and Development (OECD), Brazil, Russia, India, China, and South Africa (BRICS), and developing countries	International tax practitioners	International tax experts' views on the 14 BEPS (base erosion and profit shifting) Actions	<ul style="list-style-type: none"> <li>- Online survey (n = 448 complete responses; 326 from OECD countries, 215 from the EU, 53 BRICS and 64 from developing countries)</li> <li>- Questionnaire responses were analyzed using conjoint analysis</li> </ul>	<ul style="list-style-type: none"> <li>- Interests of OECD, BRICS, and developing countries are expected to differ with respect to tax policy given their states of economic development</li> <li>- Overall, the OECD/G20 BEPS Actions on intangibles, hybrid mismatch arrangements, and weak controlled foreign corporation (CFC) rules are rated as the most important by practitioners, and tax transparency, dispute resolution, and the changing permanent establishment definition as the least important</li> <li>- While BRICS practitioners have the most distinctive views, emphasizing the strengthening of CFC rules in particular, practitioners in OECD and developing countries have surprisingly similar views on most of the BEPS Actions</li> <li>- The distinct perspective coming from BRICS countries is in line with the theory of neo-realism and, as the economic clout of these countries grows, they can be expected to have an increasing normative influence on international tax policy</li> </ul>
Feller, A., & Schanz, D. (2017)	The three hurdles of tax planning: How business context, aims of tax planning, and tax manager power affect tax expense	<i>Contemporary Accounting Research</i>	Germany	Corporate tax managers, tax consultants, and one tax authority individual	Factors beyond firm characteristics affecting tax planning in corporations	<ul style="list-style-type: none"> <li>- Expert interviews (n = 19)</li> <li>- Three broad topics discussed (i.e., the context of tax planning, the process, and outcomes)</li> </ul>	<ul style="list-style-type: none"> <li>- Study looks into "black box" of tax planning in order to try to explain variance in tax aggressiveness</li> <li>- Three hurdles in tax planning process identified: (1) firm characteristics define set of available tax planning methods; (2) corporate aims/values define set of desirable planning methods; (3) tax manager power determines implementable tax planning methods</li> <li>- Overall, tax plans need to pass all hurdles before tax avoidance can be achieved, which may explain the under-sheltering puzzle</li> </ul>

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Finley, A. R., & Stekelberg, J. (2016)	The economic consequences of tax service provider sanctions: Evidence from KPMG's deferred prosecution agreement	<i>Journal of the American Taxation Association</i>	US	External tax service providers	Economic consequences of sanctions against a tax service provider	- Quantitative event study (i.e., natural experiment)	<ul style="list-style-type: none"> <li>- KPMG's 2005 Deferred Prosecution Agreement (DPA) related to its marketing of tax shelters to wealthy individuals from 1996 to 2002</li> <li>- Even though tax shelters targeted individuals, it affected corporate tax practice</li> <li>- Authors find a significant decrease in KPMG's auditor-provided tax services post-DPA (i.e., clients leaving or buying less services), with the results driven mostly by high avoidance clients</li> <li>- Authors find no evidence of change in avoidance for clients remaining with KPMG post-DPA, suggesting that elevated standards and external monitoring did not affect clients' tax outcomes</li> <li>- Overall, there are deleterious effects on sanctioned firms' abilities to sell services, but no real influence on outcomes for continuing clients</li> </ul>
Fogarty, T., & Jones, D. (2014)	Between a rock and a hard place: How tax practitioners straddle client advocacy and professional responsibilities	<i>Qualitative Research in Accounting &amp; Management</i>	US (single metropolitan area)	Tax professionals	Duty to clients (advocacy role) vs. professional duties to the tax system (compliance obligations)	<ul style="list-style-type: none"> <li>- Semi-structured interviews (n = 29)</li> <li>- In-depth discussion facilitated by interviewers 35 years of experience as a practitioner</li> </ul>	<ul style="list-style-type: none"> <li>- Study examines the day-to-day realities of tax professionals, focusing on the dilemmas faced in balancing advocacy role with the duty to the tax system</li> <li>- Behavioral research provides limited insight, given "highly nuanced" nature of tax world</li> <li>- Finding 1: tax law has only secondary importance (i.e., does not provide "game ending" answers) and the gray in the law is an advantage to advisors and clients</li> <li>- Related to this, clients often do not support practical tax research</li> <li>- Finding 2: work is about the relationships and tax authorities are involved in the dynamic (i.e., the threat of enforcement helps advisors to get clients to accept certain responsibilities). Otherwise role would be very similar to management consultants</li> </ul>

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Frecknall-Hughes, J., & Kirchler, E. (2015)	Towards a general theory of tax practice	<i>Social and Legal Studies</i>	None in particular	Tax practitioners	The work of tax practitioners	<ul style="list-style-type: none"> <li>- Conceptual paper, which tries to develop a general theory of tax practice</li> <li>- Review of the extant literature used to develop a conceptual framework</li> </ul>	<ul style="list-style-type: none"> <li>- Authors argue that fragmentation of the field contributes to “the lack of a holistic view being taken of tax practitioners’ work”</li> <li>- Article examines “who tax practitioners are” and “the nature of the market in which they work”</li> <li>- Study reviews the prior literature, the definition of a “tax practitioner”, and the taxation services market</li> <li>- The work of tax practitioners can be broadly divided into tax compliance and tax planning work</li> <li>- Upon the analysis of the work of practitioners, six possible theories of tax practice are suggested</li> <li>- Authors conclude that negotiation theory best fits the relationship between practitioners and their work</li> </ul>
Frecknall-Hughes, J., & McKerchar, M. (2013)	Historical perspectives on the emergence of the tax profession: Australia and the UK	<i>Australian Tax Forum</i>	Australia and the UK	Tax professionals (i.e., those who are members of professional tax bodies)	Evolution of professional tax bodies in the UK and in Australia	<ul style="list-style-type: none"> <li>- Historical /archival review of (mostly) other secondary documents</li> </ul>	<ul style="list-style-type: none"> <li>- Addressing the limited academic attention given to the fragmentation of the tax profession and its lack of monopoly, the article traces the historical path of the tax profession in two related but different countries</li> <li>- Demand for tax specialists is driven by two key factors: complexity of legislation and increasing tax rates</li> <li>- In both countries, accountants dominated tax work</li> <li>- Professional bodies emerged as second tier bodies out of concern about who was performing tax work</li> <li>- Formal regulation of tax agents in Australia has excluded the ineligible and has provided the Tax Institute with more independent status, whereas in the UK, the lack of restrictions on practicing tax has forced the Chartered Institute of Taxation to be more mindful of the other professions</li> </ul>

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Frecknall-Hughes, J., & Moizer, P. (2015)	Assessing the quality of services provided by UK tax practitioners	<i>eJournal of Tax Research</i>	UK	Tax practitioners	Quality of tax services provided by tax practitioners	- Conceptual paper - Arguments tied to a review of the prior literature and an overview of the present field in the UK	- Study considers overall market for tax services, looking at economic forces affecting work with a view to answering how quality can be assessed and/or measured, given that it is not readily observable - Tax work is an area with frequent malpractice suits - Reputation may signal quality, but not always - Overall conclusion is that market forces are unlikely to ensure quality on their own and that some additional measures are necessary - either regulation, registration, or responsibility at law (e.g., third party penalties, as in the US or Canada)
Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017)	An examination of ethical influences on the work of tax practitioners	<i>Journal of Business Ethics</i>	Ireland	Tax practitioners (same data as Doyle et al., 2013, 2014) compared to non-specialists	Ethical reasoning	- Quasi-experiment (2x2 between subject) - DIT is applied to practitioners and a control group in three social and three tax settings	- Study considers the conceptual approach used to making ethical decisions focusing on deontology (i.e., rules-based approaches) and consequentialism (i.e., judging actions on their consequences) - Ratio of rating (i.e., consequentialist to deontological items) is close to 1 in social settings (for both practitioners and non-specialists), but below 1 in tax settings (i.e., deontological issues matter more) - Ratio is more pronounced for tax practitioners, but analysis reveals that the context matters more than the practitioner/context interaction - The relatively higher weight given by tax practitioners to deontological items is likely a reflection of the legal nature of tax

Authors /Year	Title	Journal /Venue	Country	Type of Practitioner	Topic /Keywords	Method	Main Ideas/Findings
Gupta, R. (2015a)	Relational impact of tax practitioners' behavioural interaction and service satisfaction: Evidence from New Zealand	<i>eJournal of Tax Research</i>	New Zealand	Tax practitioners (broadly defined)	Clients' perceptions of tax practitioners' soft skills and competence, and how these relate to service satisfaction and client commitment	- Survey (n = 211) - Questionnaire developed from factors identified from prior literature and through a focus group	- Authors examine clients' perceptions of tax practitioners' explaining and listening skills, technical experience, and competence, and their correlation with client satisfaction and commitment to service relationship - Client satisfaction mediates behavioral interaction factors' effect on relationship commitment - Notably, service satisfaction is lower when a tax practitioner provides clients with comprehensive information about their tax issues and explains their obligations under the law
Gupta, R. (2015b)	Understanding clients' ties to a tax practitioner: The mediating influence of trust and service satisfaction	<i>Australian Tax Forum</i>	New Zealand	Tax practitioners (broadly defined)	Relationship between trust of tax practitioners and satisfaction with their services, and client commitment	- Survey (n = 211) - Questionnaire developed from factors identified from prior literature and through a focus group	- Trust and service satisfaction mediate the relationships between five interaction behavior factors and client commitment - Notably, a client's trust in a tax practitioner is lower when the tax practitioner gives an honest opinion which is unfavorable to the client about any ambiguous or gray areas of tax laws involved, or when they spend time preparing detailed working papers and notes for the client to evaluate their tax issues - Also, respondents expressed a preference for tax practitioners to make judgments on their behalf, rather than investing time in explaining the implications of different approaches



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Hatfield, M. (2014)	Committee opinions and treasury regulation: Tax lawyer ethics, 1965-1985	<i>Florida Tax Review</i>	US	Tax lawyers	Legal ethics and regulation of tax lawyers	Historical review of the tax ethics literature and regulatory documents	<ul style="list-style-type: none"> <li>- Article is a sequel to a 2012 article documenting the evolution of tax ethics between 1945 and 1965</li> <li>- The study examines the debate within the legal community on the responsibilities of tax lawyers and summarizes various legislative changes which occurred largely in response to abusive tax shelters</li> <li>- Opinion 314, issued in 1965, related to the professional duties of lawyers in general, but while it provided little guidance on tax practice, it suggested that tax lawyers did not owe the IRS any special duties</li> <li>- Overall, there was a shift toward a more legalistic approach from legal ethics to rules on lawyering</li> <li>- In 1985, the American Bar Association (ABA) reacted to external prodding and the changes in Circular 230 with Opinion 85-352</li> <li>- Problems with “reasonable basis” standard were acknowledged, but the position that tax lawyers played an adversarial role in the system was maintained</li> </ul>
Hopkins, J. P. (2014)	Loving v. IRS: The IRS’s Achilles’ heel for regulated tax advice?	<i>Virginia Tax Review</i>	US	Tax professionals and non-professional tax preparers	The effect of the 2013 and 2014 Loving decisions, and the 2014 Ridgely decision, on Circular 230 and the regulation of tax advice	Normative essay	<ul style="list-style-type: none"> <li>- The paper describes the development of IRS rules pertaining to unregulated non-professional tax return preparers, and summarizes the Loving and Ridgely cases, explaining how the courts’ decisions limit the IRS’s ability to regulate tax preparation</li> <li>- Overall, only “practice” before the IRS can be regulated by the IRS, but some uncertainty remains about what this entails</li> <li>- Without congressional action, the IRS’s ability to regulate tax services will continue to be restricted</li> </ul>

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Klassen, K. J., Lisowsky, P., & Mescall, D. (2016)	The role of auditors, non-auditors, and internal tax departments in corporate tax aggressiveness	<i>The Accounting Review</i>	US	Internal tax preparers and external tax preparers (both auditors and non-auditors)	Tax preparer type and tax aggressiveness	- Archival - Confidential IRS data used to determine preparer type, regressed against increase in unrecognized tax benefits (UTBs).	- Using confidential IRS data, the study investigates the relationship between the signatories on tax returns and tax aggressiveness (proxied by increase in UTBs) - Costs assumed to vary for different types of preparers, with highest costs expected for auditors - Findings: significant positive relationship between current-year FIN 48 tax reserves and internal (and external non-auditor) tax return preparation vs. auditor preparation - Other findings: auditor-provided tax services correlated with tax aggressiveness, and lower levels of tax aggressiveness observed when Big 4 auditor is the tax preparer, which suggests that the audit relationship imposes costs on tax aggressiveness for Big 4 preparers
Lavoie, R. (2013)	Am I my brother's keeper? A tax law perspective on the challenge of balancing gatekeeping obligations and zealous advocacy in the legal profession	<i>Loyola University Chicago Law Journal</i>	US	Tax lawyers	Gatekeeping as part of tax lawyers' ethical obligations	- Normative piece with a historical review mainly relying on other articles	- Gatekeeping function encompasses the notion of safeguarding the law – seen as an ethical obligation for tax lawyers which mitigates excesses, but which may conflict with zealous advocacy - Author examines what gatekeeping entails, as well as justifications for and arguments against this role - The ABA's 1965 and 1985 Opinions are linked to a decline in gatekeeping and to the tax sheltering activity in the 1970s and 1990s, which ultimately prompted increased government regulation - Other factors associated with decline in gatekeeping: changing business, legal services, and judicial norms, plus a lower social impetus toward taxpaying - Article argues that gatekeeping is in the interest of clients and the profession, and offers suggestions for how a gatekeeping role might be restored

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Lee, R., & Curatola, A. P. (2015)	The effect of detection risk on uncertain tax position reporting: Experimental evidence	<i>Advances in Taxation</i>	US	Corporate tax professionals	Corporate tax professional recommendations regarding uncertain tax positions (UTPs) and tax reserves, and the interplay between them	<ul style="list-style-type: none"> <li>- Online experiment (2x2 between subject)</li> <li>- Detection risk (FIN48 = low vs. UTP schedule = high) and UTP reporting quality (strong vs. weak) manipulated</li> </ul>	<ul style="list-style-type: none"> <li>- The Schedule UTP requirement set up by the IRS in 2010 increased detection risk, but the effect on actual reporting behavior is not clear</li> <li>- Study finds that UTP recommendations depend on UTP strength and not the disclosure environment</li> <li>- A significant interaction effect is observed for tax reserves, with professionals recommending higher (lower) tax reserves reported when UTP position is weaker (stronger) in the low detection risk context of FIN 48, but the opposite under the new higher detection risk environment</li> <li>- The results support the concerns of the American Institute of Certified Public Accountants that the Schedule UTP requirements would undermine FIN48 reporting, as firms appear to be concerned about the signals sent by their tax reserves</li> </ul>
Levy, A. H. (2015)	Believing in life after Loving: IRS regulation of tax preparers	<i>Florida Tax Review</i>	US	Tax preparers	The IRS's failure to regulate tax preparers	Normative essay	<ul style="list-style-type: none"> <li>- Author details the background of the tax preparer regulations, highlighting the pervasive fraud and incompetence that initially motivated the IRS to act, and summarizes the motivations for the court challenge and the main legal arguments raised</li> <li>- The paper suggests that the Institute for Justice leveraged the power of narrative in its successful legal challenge and that the IRS's inability to enact its regulations is both a political and judicial failure</li> <li>- Existing regulations in California, Oregon, Maryland, and New York are summarized for comparison</li> </ul>

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Long, J. H., & Basoglu, K. A. (2016)	The impact of task interruption on tax accountants' professional judgment	<i>Accounting, Organizations and Society</i>	US	Tax accountants	Effects of task interruption on tax judgments	<ul style="list-style-type: none"> <li>- Web-based experiment (2x2)</li> <li>- Interruption (scheduling task vs. not) and goal commitment (aggressive vs. conservative) manipulated</li> </ul>	<ul style="list-style-type: none"> <li>- Study finds task interruption amplifies motivated reasoning, resulting in higher perceived levels of support for tax positions, higher perceived chances of winning, and more aggressive recommendations</li> <li>- Additionally, performance of interrupted task weakened in highly motivated context</li> <li>- The authors attribute the effect to goal activation escalation</li> </ul>
Mulligan, E., & Oats, L. (2016)	Tax professionals at work in Silicon Valley	<i>Accounting, Organizations and Society</i>	US (Silicon Valley)	In-house tax professionals	Tax departments within high-tech companies	Qualitative, semi-structured interviews (n = 26) with professionals working in 15 high-tech firms	<ul style="list-style-type: none"> <li>- Tax departments are often "black boxed"</li> <li>- Study looks at the institutional work carried out by tax professionals on three levels: micro (within the organization), meso (within the field, involving professional associations), and macro (interacting with the government in shaping tax laws)</li> <li>- Findings are that the networks on the meso level allow for the rapid diffusion of tax plans and that, on the macro level, there is clear evidence of tax professionals affecting the development of tax rules, supporting the notion of the law being endogenously, rather than exogenously, determined</li> </ul>

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Neuman, S. S., Omer, T. C., & Thompson, A. M. (2015)	Determinants and consequences of tax service provider choice in the not-for-profit sector	<i>Contemporary Accounting Research</i>	US	Tax service providers	Determinants and consequences of tax provider choice among not-for-profit (NFP) entities	<ul style="list-style-type: none"> <li>- Quantitative study relying on Form 990 informational returns</li> <li>- NFP entities selected (n = 940) with data available in both the IRS statement of income files and the Federal Audit Clearinghouse database of the Office of Management and Budget's Section A-133 audit reports for the period between 2004 and 2008</li> </ul>	<ul style="list-style-type: none"> <li>- NFP entities are more likely to purchase tax services from non-auditor preparers</li> <li>- The existence of substitute providers does not affect the choices they make between using auditor-provided tax services and self-preparation of their returns</li> <li>- Preparation quality does not vary among paid preparers along this dimension of the Form 990</li> <li>- One hypothesis suggests that the negative association between contributions and self-preparing the Form 990 is due to lower preparation quality, weaker financial condition, or a combination of both factors</li> <li>- The decline in contributions following the change to self-preparation is attributable to the decline in Form 990 preparation quality</li> </ul>
Oyer, S. (2015)	Unregulated tax return preparers: Not <i>Loving</i> the penalties	<i>San Diego Law Review</i>	US	Tax preparers	The IRS's attempt to regulate unregulated tax return preparers	Normative essay	<ul style="list-style-type: none"> <li>- Unregulated tax return preparers contribute to taxpayer noncompliance, increasing the tax gap</li> <li>- Paper reviews the 2011 regulations, the associated problems, and the legal arguments in the <i>Loving</i> case</li> <li>- Suggestions are made for future regulation related to authorization, requirements, and penalties</li> <li>- A cautionary note is raised about the potential for over-penalizing those who fail to comply with these regulations</li> </ul>

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Radcliffe, V. S., Spence, C., Stein, M., & Wilkinson, B. (2018)	Professional repositioning during times of institutional change: The case of tax practitioners and changing moral boundaries	<i>Accounting, Organizations and Society</i>	Multiple - Canada, US, UK, & China	Tax professionals - both in-house experts and external advisors	Institutional change and the BEPS project by the OECD (= form of soft law)	- Qualitative interviews with external advisors and in-house experts (n = 32) - Supplemented by documentary analysis and participant observation at professional tax conferences	- Study considers tax professionals' reactions to the BEPS project - The OECD-led initiative is seen as a disruption in tax practice - Scrutiny by society has introduced a moral logic into a system hereto mostly rules-based - BEPS also presents opportunities for both advisors and internal experts, as their expertise is called upon in tax risk management and governance - As tax is not easily understood by others, those with technical know-how, which is seen as a resource, move up in the hierarchy
Russell, H., & Brock, G. (2016)	Abusive tax avoidance and responsibilities of tax professionals	<i>Journal of Human Development and Capabilities</i>	Not focused on any country in particular	Tax professionals - focus is on accountants, lawyers, and financial advisors	Tax professional responsibility for deprivation caused by tax avoidance	Normative paper	- Paper reviews factors which account for tax avoidance, including: (1) market demand; (2) transfer pricing manipulation; (3) tax haven secrecy; (4) lack of enforcement; and (5) tax law complexity - Additional factors in developing countries include poor institutions and low tax morale because of corruption - Three connective grounds considered: (1) causal responsibility (i.e., facilitation); (2) direct benefit obtained (i.e., fees); (3) capacity to remedy (e.g., helping to change tax legislation, influence clients) - Based on convergence of all three, tax professionals have a special responsibility, but the article does not delve into policy suggestions or pragmatic solutions

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Shafer, W. E., Simmons, R. S., & Yip, R. W. Y. (2016)	Social responsibility, professional commitment and tax fraud	<i>Accounting, Auditing &amp; Accountability Journal</i>	China	Tax personnel in local Chinese firms (mostly CPAs)	Antecedents to ethical judgments and behavioral intentions to commit tax fraud	- Survey (n = 276) using a vignette involving client pressure to facilitate tax fraud - Scales used to measure professional commitment and attitudes to corporate ethics and social responsibility	- Study considers relationship between belief in corporate ethics and social responsibility, professional commitment (both affective and normative), and ethical judgments/intentions in a case involving client pressure to commit tax fraud - Argument is that belief in corporate ethics and social responsibility influences professional commitment and, therefore, ethical decisions - Results reveal strong positive relationship between belief in corporate ethics and social responsibility and professional commitment, as well as behavioral intentions related to tax fraud by a client, but not with ethical judgments - Professional commitment is strongly associated with ethical judgments, but not with behavioral intentions
Soled, J. A., & DeLaney Thomas, K. (2017)	Regulating tax return preparation	<i>Boston College Law Review</i>	US	Tax return preparers and the tax return preparation software industry	Regulatory oversight of the tax return preparation process	Normative essay	- Authors call for a comprehensive approach to regulating tax return preparers and the tax return preparation software industry, arguing that it would result in more accurate returns, protect taxpayers, and ensure a fairer and more efficient tax system - They call for Congress to both extend Circular 230's application to the tax return preparation and submission process, and to empower the Treasury Department to regulate the tax return preparation software industry through minor amendments - Specific suggestions include the regulation of fees for services offered and mandating the removal of the prepayment-position status bar from the top of the screen in software - Overall, the regulation of tax return preparation software would aid low income taxpayers and improve the delivery of government benefits

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Spilker, B. C., Stewart, B. W., Wilde, J. H., & Wood, D. A. (2016)	A comparison of U.S. and offshore Indian tax professionals' client advocacy attitudes and client recommendations	<i>Journal of the American Taxation Association</i>	US and India	Tax professionals in large international accounting firms	Client advocacy attitudes among different types of tax professional	<ul style="list-style-type: none"> <li>- Quasi-experiment (2x2 between subject)</li> <li>- Client preference manipulated with participants (US vs. Indian)</li> </ul>	<ul style="list-style-type: none"> <li>- Extensive research exists on effect of advocacy on judgment and decision-making of tax professionals, but it is not clear if these effects are consistent across settings</li> <li>- Tax compliance work is increasingly carried out offshore, but the nature of work is different (e.g., fewer client interactions may lead to lower advocacy attitudes)</li> <li>- Study finds no difference for inexperienced professionals, but experienced US professionals exhibit stronger advocacy attitudes than all others</li> </ul>
Stephenson, T., Fleischman, G., & Peterson, M. (2017)	Demand for tax-preparation services: An exploratory examination of client versus tax-preparer expectation gaps	<i>Advances in Taxation</i>	US	Tax preparers in local firms	Gap between client motivations to hire preparers and preparers' perceptions thereof	<ul style="list-style-type: none"> <li>- Survey mailed to the clients of tax preparers</li> <li>- Responses for clients (n = 361) compared with preparers (n = 21)</li> <li>- Stephenson's (2010) Tax Motivation Scale used to examine determinants for hiring preparers</li> </ul>	<ul style="list-style-type: none"> <li>- Study is an update of Christensen (1992)</li> <li>- For clients, saving money and saving time are the most important motivations for hiring a preparer, while seeking protection from the IRS is the least important</li> <li>- Client versus preparer expectations reveal the smallest gap variance for saving money and the greatest gap variance for IRS protection</li> <li>- Positive gap means for money, legal compliance, and IRS protection suggest that these matter more to taxpayers than preparers expected, whereas the negative saving time gap suggests that this matters less to clients than perceived</li> <li>- Study also explores demographic characteristics associated with taxpayer motivations revealing, for example, that taxpayers with children are more concerned about saving money than perceived, as well as preparer characteristics, which show that female preparers may be more sensitive to client needs than their male counterparts</li> </ul>



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Tan, L. M., Braithwaite, V., & Reinhart, M. (2016)	Why do small business taxpayers stay with their practitioners? Trust, competence and aggressive advice	<i>International Small Business Journal</i>	New Zealand	Tax practitioners	Characteristics associated with the commitment of small business owners to their tax practitioners	<ul style="list-style-type: none"> <li>- Survey (n = 181; part of a larger survey)</li> <li>- Expectation and experience measures based on 17 items adapted from prior literature, and trust and commitment measured using Braithwaite's (2000) and Christensen's (1992) scales</li> </ul>	<ul style="list-style-type: none"> <li>- Special relationships often develop between small businesses and their advisors</li> <li>- Study notes importance of both instrumental and relational factors in client commitment</li> <li>- Experience of aggressive advice (= instrumental reason for retaining advisor), trust and communication through engagement letter all correlated with commitment, whereas no correlation noted between other services and commitment to advisor</li> <li>- Notably, trust was more prevalent in relations with small advisors (vs. Big 4)</li> </ul>
Thorndike, J. J., & Mehrotra, A. K. (2018)	"Who speaks for tax equity and tax fairness?" The emergence of the organized tax bar and the dilemmas of professional responsibility	<i>Law &amp; Contemporary Problems</i>	US	Tax lawyers	History of the tax bar and the challenges of its dual role as client advocate and defender of the fisc	<ul style="list-style-type: none"> <li>- Historical review mostly relying on other articles</li> </ul>	<ul style="list-style-type: none"> <li>- Article traces the emergence of the ABA's Section of Tax during the period from 1900 to 1961, focusing on its dual role</li> <li>- Tax lawyers emerged as clearly identifiable group in the early 20th century as complexity of tax system created demand for professional guidance (coincided with changing nature of public finance/shift towards income taxation)</li> <li>- Although tax lawyers have a collective stake in the tax system, the ABA/tax bar have tried to refrain from becoming directly involved in tax policy debates, and have usually focused purely on technical aspects</li> <li>- Article refers to Surrey's calls (in 1961) for more active defense of the tax system by tax lawyers, but recognizes that their duty to clients restricts this</li> </ul>

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Walpole, M., & Salter, D. (2014)	Regulation of tax agents in Australia	<i>eJournal of Tax Research</i>	Australia	Tax agents	Shift in regulation resulting from the TASA	Normative essay critiquing the developments in regulation in Australia	<ul style="list-style-type: none"> <li>- As most taxpayers rely on tax agents, they play an important role in tax compliance</li> <li>- The TASA created a single national system for regulation and included an enforceable code, which was seen as an efficient and effective way to increase compliance and maintain the integrity of the tax system</li> <li>- Having shifted the principal allegiance of tax agents from clients to the tax administration, the authors raise concerns about risk profiling</li> </ul>
Wilson-Rogers, N., Morgan, A., & Pinto, D. (2014)	The primacy of client privilege: designing a statutory tax advice privilege for accredited non-lawyer tax advisors	<i>Australian Tax Forum</i>	Australia (but also refers to New Zealand and the USA)	Registered tax agents	Professional privilege	Normative essay	<ul style="list-style-type: none"> <li>- Since tax advice provided by lawyers and non-lawyers is often the same, the article argues in favor of a separate statutory tax advice privilege for credentialed non-lawyer tax advisors (NLTAs)</li> <li>- The current concession granted to accountants in Australia is reviewed, including its shortcomings</li> <li>- The rationale for privilege (e.g., promoting client candor) is explained and the extension to NLTAs is justified (i.e., reducing competitive advantages)</li> <li>- A general outline of a possible system (i.e., one which would be linked to legal professional privilege and which would involve three qualification criteria in addition to agent registration) is proposed</li> </ul>