

Summary of Paper: [Implicit Attitudes and U.S. Tax Professionals' Reliance on Offshore Tax Professionals' Recommendations](#)

What is this Study About?

The study investigates if U.S. tax professionals have negative implicit attitudes toward Indian tax professionals and if those attitudes affect work evaluation, judgement, and decisions in practice.

What are the major findings of the study?

U.S. tax professionals hold strong negative implicit attitudes toward Indian persons. However, these attitudes do not affect the evaluations of tax work they perform. In fact, professionals assess the work done by both Indian and U.S. personnel in a similar fashion. This suggests that in the professional setting of the study, U.S. tax professionals are capable of setting aside their implicit attitudes to judge the quality of tax work based on its merits rather than the nationality of the professional who completed it.

Why is the study important?

The researchers address the potential impact of implicit attitudes in the professional judgments of U.S. tax professionals regarding work done by Indian tax professionals. By showing that these professionals can evaluate work objectively, despite negative implicit attitudes, it reassures the effectiveness of offshoring practices in maintaining work quality.