

FOREWORD

The papers included in this edition of the Journal of the Australasian Tax Teachers Association (JATTA) are derived principally from papers presented at the 26th Annual Conference of the Australasian Tax Teachers' Association (ATTA) held between Monday 20 January and Wednesday 22 January 2014 at Griffith University, Brisbane, Australia.

The theme of the conference was 'The Politics of Tax', and the presenters were invited to submit papers that explore the way politics has influenced — and continues to influence — the tax system. While not all papers published in this edition reflect the conference theme, the published papers certainly reflect the breadth and depth of Australasian research with respect to taxation. Given the role of ATTA in supporting the work and professional development of tax teachers, it is also encouraging that a quarter of the papers explore themes that relate to the teaching and learning of tax.

I would like to thank Dale Pinto, the Editor-in-Chief, and Brett Freudenberg, the conference organiser, for all of their support and helpful advice throughout the process of publishing this journal. Thank you, too, to the authors for entrusting their papers to my hands. Commiserations to those who were not successful this time. A big vote of thanks goes to those unsung heroes of academic publishing, the anonymous peer reviewers — the wonderful people who take on the role of assessing and refining the research of their peers without any personal recognition. I am deeply indebted to you, as are the authors, for your valuable contributions. Last but certainly not least, a very big thank you goes to the wonderful Trischa Mann, whose input as a professional editor and ex-lawyer were invaluable in publishing this edition.

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