

FOREWORD

JOHN MCLAREN AND JOHN MINAS

The year 2020 started well with the 32nd Annual Conference of the Australasian Tax Teachers Association ('ATTA') held in Hobart, Tasmania between 22–24 January 2020 and hosted by the Tasmanian School of Business and Economics, located at the University of Tasmania.

The theme of the 2020 ATTA conference was 'Small Business and Innovation: Does the Taxation Law Support or Hinder Growth?' The theme was chosen on the basis that the Tasmanian economy is made up of small and medium businesses focused on agriculture, tourism and aquaculture. ATTA was incredibly fortunate to have taxation academics and tax professionals from Indonesia, Malaysia, South Africa, Italy, the United States ('US') and our strong contingent from New Zealand and Australia in attendance. This would not have been the case if the conference had been held later in the year. By March 2020, we were facing one of the most challenging times for tax teachers throughout Australasia with the Coronavirus pandemic. University academics had to adapt to online teaching and modify their lectures, tutorials, and assessments in order to meet the needs of their students for online teaching and learning. It is a credit to our members that throughout the rest of the year they were able to produce eleven papers for this edition of the *Journal of the Australasian Tax Teachers Association* ('JATTA') and our members were also able to conduct reviews of the papers that are included within this edition. We thank both the authors of the papers and the reviewers for their loyalty and support of JATTA.

Early in the year, ATTA experienced the passing of John Passant, one of our members who had a long and distinguished career in taxation, both as a senior member of the Australian Taxation Office and as an academic. John was a great friend to many of us in the tax teaching community and he is greatly missed.

The organising committee for this year's conference were delighted to have the Inspector-General of Taxation, Karen Payne, as one of our keynote speakers at the conference, even though Karen was not able to be with us in person. We also thank Professor Henry Lischer from the US for speaking to conference attendees, as well as Dr Keith Kendall from the Administrative Appeals Tribunal who talked about the Tax and Commercial dispute area. A special thank you is given to our Patron, Tony Pagone QC for his Patron's Address and continuing support for ATTA.

We also wish to thank the sponsors of our conference, Thomson Reuters, Oxford University Press, Wiley and UniSuper for their ongoing support for ATTA, and to acknowledge that their ongoing financial support is vital for the success of our annual conference.

This edition of the journal consists of eleven papers placed into three categories. The first category is under the heading 'Keynote Speech' and is comprised of the speech delivered by Dr Keith Kendall on 'Tax Litigation in the Administrative Appeals Tribunal'. We note that Keith is now the Chair of the Australian Accounting Standards Board.

The second category of papers falls under the heading 'Technical'. The papers in this section include: 'If Philosophers Can't Tell Us What Art Is, Can Officials?' by Jonathan Barrett; 'Trending Towards Convergence' by John Tretola; 'The "Ebb and Flow" of Fiscal Support for Research and Development: A New Zealand Development' by Adrian Sawyer; 'Equity in Access to Employer-Assisted Housing in Papua New Guinea: Empirical Analysis and Policy Implications' by Mehmet Özmen, Ken Devos and Francis Odhuno; 'An Investigation of the Attitudes of Business Taxpayers Towards the Malaysian Goods and Services Tax and its Potential Managerial Benefits' by Nthathi Rametse, Tshepiso Makara and Appadu Santhariah; and 'Equity Crowdfunding in New Zealand: The Role of Income Tax Incentives' by Victoria Plekhanova and Jonathan Barrett.

The third category of papers has been grouped under the heading 'Education'. The papers in this category comprise: 'Building Students Self-Efficacy Through the "Tax Firm" Case Studies: The Effect of Prior Professional Work Experience' by Brett Freudenberg and Anna Mortimore; 'Exploring the Effectiveness of Using an Extended Case Study in the Teaching of Taxation' by Andrew Maples, Alistair Hodson and Melinda Jones; 'Analysis of Tax Education and Tax Knowledge: Survey on Students in Indonesia' by Bernardus Bayu Ryanto Prakoso Putro and Christine Tjen; and 'Citation Tools for Taxation and Other Publications' by Colin Fong.

We are confident that our members will enjoy reading the many papers in this edition of the journal and we hope that all members of ATTA have a more 'Covid-19 normal' year in 2021.

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7 December 2020