

FOREWORD

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This edition of the Journal holds special significance in the publication history of the Journal of the Australian Tax Teachers Association ('JATTA' or 'the Journal') and the legacy of the Australian Tax Teachers Association ('ATTA' or 'the Association').

Traditionally, the Association has held an Annual Conference each year since the Associations' inaugural conference in 1989 hosted by the University of New South Wales (UNSW). Moreover, an issue of the Journal has been published electronically each year, edited by certain members of the organising committee or University hosting the conference since the Journals' inception in 2005.

In 2021 however, for the first time in the history of the Association, the Annual Conference was postponed owing to the effects of the COVID-19 pandemic. Consequently, this issue of the Journal marks the first time the Editors of the Journal do not correspond with a host organisation and is devoid of a theme and keynote publications.

Accordingly, this edition of the Journal consists of seven papers traversing three broad key areas.

The first four papers broadly concern the impact — or influence — of taxation laws on various clarifications of taxpayers spanning multiple jurisdictions: Melissa Belle Isle and Brett Freudenberg, 'Taxing My Cash Flow: The Influence of Tax on Small Service Sector Business Cash Flow'; Mahmoud M. Abdellatif, Binh Tran-Nam and Boumediene Ramdani, 'The Simplified Tax Regime for Micro and Small Enterprises in Egypt: An Analysis of the Theoretical and Implementation Issues'; Richard Taylor, 'The Theory of the Firm: A Tool to Understand Company Taxpayer Compliance Behaviour in the Mining Sector'; and, Mahfoudh Hussein Mgamal, 'Does a Value-Added Tax Rate Increase Influence Company Profitability? An Empirical Study in the Saudi Stock Market'.

The next two papers consider the role of culture in organisational performance and the adequacy of taxation laws in the context of changing and exceptional times: Sri Andriani and Ahmad Djaluluddin Sismanto, 'Performance Measurement Based on Spiritual Culture in Excellent Service (Study at the Regional Office of the Directorate General of Taxes in East Java); Maria R.U.D. Tambunan, 'Rethinking of Tax Treatment During the Covid-19 Pandemic: A Note on Indonesia's Omnibus Law Job Creation Taxation Cluster'.

The final paper explores the efficacy of tax education and awareness in the Indonesian context and produces findings which may be relevant to other jurisdictions: Yulianti Abbas, Christine Tjen and Panggah Tri Wicaksono, 'Tax Education and Tax Awareness: A Study on Pajak Bertutur Indonesian Tax Education Program'.

Despite the obvious and unprecedented impact of the pandemic, which has resulted in a much slower production cycle and fewer number of publications, this issue nonetheless testifies to the resilience of the Association and its members and their ability to navigate change and overcome uncertainty.

We are confident that our members will enjoy reading the papers in this edition of the Journal and wish all members a safe and prosperous 2022.

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