Preface

Many of us in the social sciences long to transfer knowledge across disciplinary boundaries in a way that is true to our discipline yet useful to other disciplines. One way to satisfy this longing is to seize articles that address similar issues from different disciplines and piece them together to forge new intellectual coherence that can push forward the frontiers of knowledge. This seems to be the way in which new fields of study take root. While I applaud this style of scholarship and its development, this book attempts to do something a little different.

Over the past two decades, I have been fortunate in being immersed in a research culture that knew little of my home discipline, psychology, but knew a great deal about institutional design, governance and regulation. I was also privileged in being able to work closely with government, not only with senior bureaucrats, but also with the rank and file who do the hard yards in actioning regulatory frameworks. As a foreigner in each of these landscapes, I was struck both by what I knew and what I didn't know. They were perfect environments for learning a great deal more about how things work.

The approach I have taken is to bring together great swathes of quite traditional psychological research and ask how this knowledge might inform scholars, policy makers, regulators and concerned citizens who look to authorities to better coordinate the activities of the society. While acknowledging that occasional pieces of psychological work already make their presence felt in regulatory research, the more broadly based psychological principles and controversies that underpin the cited works can be lost in translation. What I have tried to do in this monograph is bring these principles to the fore, articulate and empirically test as rigorously as I could the relevance of the principles, and then reach out to the field of regulation and governance – in a bid to show that its theories and practices might be enriched through exposure to such knowledge. Needless to say, I can make no claim to have represented the whole of psychology. This is a personal translation of psychological knowledge to a broader field of enquiry concerned with how we regulate and govern with fairness, effectiveness and commitment to our own humanity.

The research is highly quantitative, drawing on numerous statistical analyses and large data sets. A statistical appendix appears in the book but

is supplemented by further details in the supplementary statistical appendix on the web. Reliance on a quantitative methodology meant that the building blocks for this research had to be well grounded in measurable concepts and a concrete regulatory context. That context was taxation, a domain of social activity that, in spite of being private and confidential is widely and openly contested by the public. Good and bad, powerful and powerless, competent and incompetent, fair and foul, coercive and voluntary are labels that have been openly linked with taxation through the centuries, ensuring that tax defiance is steeped in both nobility and bastardry.

The research would not have been possible without funding and support from a number of institutions to whom I am deeply indebted: the Australian Taxation Office, the Australian National University and the Australian Research Council (Discovery Grant DP0666337). Opportunity to develop the ideas was provided by Geoffrey Brennan and Ian McAllister from the Research School of Social Sciences; to them my sincere thanks. To my new RegNet colleagues, and to my old colleagues from the Centre for Tax System Integrity (CTSI), too many to name, my heartfelt thanks for making the journey of this book challenging, enjoyable and always surprising. In particular, my thanks to our doctoral students, past and present, who sometimes seemed to have more faith in this work than I did myself. Eliza, Nathan, Helene, Carla, Jenny, Anna, Sarah and Sophie – your interest turned the ideas into chapters. As important as inspiration is help in doing the hard yards of collecting, analysing and organizing research data and materials. To my data soul-mate, Monika Reinhart, whose obsession over detail equals my own, my deepest gratitude. I could wish for no one better. Not once did Monika blanch at the many requests for one more analysis, and she left no stone unturned in her determination to understand what the data were telling us. To Malcolm Mearns from Datacol, for administering our surveys and providing advice and assistance, our thanks. Appreciation also extends to those who provided research assistance over the course of the project – Vika Waradi, Beth Lyons, Tony Hodges and Pete Maguire. My thanks also to the labours of love provided by Sari Braithwaite in the archives and over microfiche to broaden my perspectives on history and the arts. To Paulina Piira and Sally Thompson, who tolerated a distracted head of department for so long and kept RegNet running smoothly while the manuscript was in its final stages, my thanks.

By far the most fun in doing the research came through my engagement with staff of the Australian Taxation Office. Their eyes lit up when talking tax and they were wonderfully generous in allowing me to enter their world and catch a glimpse of what it was like to be a tax official. To

Andrew Stout, Jenny Job, Neil Mann and Phil Dwyer, for their interest in the big picture, for their appreciation of academic scholarship and for their guidance, thank you. Thanks also to the many staff who shared their thoughts and experiences with me over the years. Also I am indebted to Commissioners of the Australian Taxation Office, initially Michael Carmody and later Michael D'Ascenzo, and of Internal Revenue of New Zealand, David Butler, for the interest that they have shown in our responsive regulatory ideas – contesting some aspects, improving on others, while always engaging helpfully and constructively with the RegNet enterprise.

Whenever I start out on a major piece of work, I promise myself to keep it within limits and definitely spare the family any signs of my angst and obsession. As on previous occasions, I have failed miserably. I can offer only a shame-faced apology and my gratitude for their tolerance and support. To Brian, who is left to manage all my technological melt-downs, I promise to be better in the future. To my children, Ben and Sari, who left home in the course of writing this book, but returned to enquire about its progress, offer encouragement and listen patiently, you were right – it is satisfying to have the project finished, and even better to have you home again. To dear John, who followed the children's lead and also left home for lengthy periods of jungle fieldwork, I understand; and am deeply grateful for the helpful comments on earlier drafts, the lists of things I should read and know about, and the inspirational notes pinned next to the bed to get me out of my place of refuge. The writing retreats at the beach were definitely a highpoint. Last but not least, while the family looked longingly for escape as I struggled to get the manuscript ready for the publisher, my 86-year-old mother arrived for a visit. Her assessment was that the book had taken over my life and she'd burn it if I didn't finish it before she went home – love you, Mum! In celebration of defiance, the dispatch of the manuscript was negotiated to coincide with her departure.

Valerie Braithwaite
Canberra
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