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**Special Issue Introduction**

**Guest Editor**

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This is a special student issue of the *Federation of Business Disciplines Journal (FBDJ*) for 2024. This volume presents the research efforts of students who presented in the student track of the 2024 Southwest Amerian Accounting Association conference. Three students presented their efforts that contribute to their professional development. This volume presents only two student’s work as the third student’s research paper was accepted for publication prior to the conference.

Natsuki Inagaki and Ashley Phillips from the University of Central Arkansas present a comparison of individual taxation between Japan and the United States. They selected the two countries because both are global economic powerhouses, have advanced technological innovations, and the citizens have a high standard of living. Their case study explores the tax systems for individuals in Japan and in the United States by comparing the tax consequences for similarly trained accountants in each of the two countries. They find distinct differences and challenges in four areas including education, certification, barriers, and client prospects.

Liam White, Woojun Lee and Richard Muszynski, III from Wilkes University present their study regarding adult membership-based regional swimming organizations sponsored by US Masters Swimming. They find that organized competitions and trained coaches are key to the attraction and retention of membership in the organizations. They also find factors including demographics, socio-economic status and weather conditions significantly impact the organizations’ membership growth. Overall, they conclude the swimming organizations promote an active and healthy lifestyle of members while accommodating the unique needs and interest of older adults.