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TRANSFORMING EDUCATION, DRIVING INNOVATION AND
ADVANCING LIFELONG LEARNING FOR EMPOWERED WORLD

EZCukai

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ABSTRACT

An inventive digital learning tool called EZCukai was created to improve university students' taxation course learning experiences. Students find it difficult to understand complicated tax rules and processes since traditional tax education techniques are frequently too theoretical, out-of-date, and lack real-world applicability. In order to overcome these obstacles, EZCukai provides a user-friendly, interactive website with bilingual material (in both English and Bahasa Malaysia), real-time updates on Malaysian tax laws, and interactive learning resources including self-assessment tests and e-filing simulations. The app also incorporates engaging tutorials and flexible, self-paced learning modules that allow students to explore tax concepts in a more accessible and practical manner. By bridging the gap between theory and real-world application, EZCukai not only improves academic performance but also equips students with relevant skills for future professional roles in the field of taxation.

Keywords: digital learning, user-friendly, interactive website, real-time updates, interactive learning

DESCRIPTION OF THE INNOVATION

App for Taxation Subject namely EZCukai is an innovative digital learning tool designed to overcome typical issues encountered by university students taking taxation courses. Many students fail to understand complex tax rules and processes since traditional teaching techniques are theoretical, there is limited access to actual examples, and the learning materials are out of date. According to Palil and Mustapha (2011), the better the knowledge of taxation, the greater is the level of tax compliance. This EZCukai is intended to make tax education more entertaining and successful by utilizing interactive tutorials, self-assessment quizzes, real-time updates on Malaysian tax regulations, and practical simulations such as e-filing exercises. It promotes bilingual learning (Bahasa Malaysia and English), fosters self-paced study, and assists students in applying theoretical knowledge to real-world circumstances, thereby increasing their academic performance and preparation for professional tax responsibilities.

INNOVATIVE FEATURES AND CHARACTERISTICS

Progress Tracking

EZCukai allows students to monitor their learning journey through progress bars, quiz results, and module completion status, helping them stay on track with their taxation studies. According to Kurniawan (2020), there are several ways used by teachers to evaluate students who have followed the course of tax, among others, by giving assignments, and exams in the form of quizzes, exams Middle Semester and Final Exam Semester.

Multimedia Integration

The app features videos, infographics, voice notes, and interactive diagrams to make complex tax concepts easier to understand and more engaging for visual and auditory learners.

Flexibility and Accessibility

EZCukai can be accessed anytime and anywhere via mobile or desktop, and supports both Bahasa Malaysia and English to ensure inclusive learning for all university students.

Real-time Feedback

Students receive instant feedback after completing quizzes and simulations, allowing them to identify mistakes and improve their understanding immediately.

Interactive Learning

Through gamified tasks, drag-and-drop exercises, tax return simulations, and scenario-based questions, EZCukai transforms passive studying into an active, engaging experience.

IMPACT OR CONTRIBUTION

Enhances Tax Literacy Among Students

The interactive approach adapted for each module of the app allows students to comprehend complex tax concepts with ease. Comprehension and understanding among students create further interest, facilitating learning and improving retention of the principles covered in each module. The app can simplify complex tax concepts through interactive modules, increasing understanding and retention.

Encourages Active and Self-Paced Learning

Accessibility to learning material is simplified, supporting flexible learning for its users. The self-assessment monitoring mechanism made available through built-in quizzes, flashcards, and gamified tasks motivates and facilitates progressive and self-paced learning. This is because attracting students through gamified elements, allows educators to bridge this gap, transforming abstract financial theories into hands-on learning experiences that enhance their cognitive retention of investment strategies (Kurniasari 2021).

Real-Time Updates on Tax Regulations

The online nature of this application facilitates real-time updates on matters such as tax laws, budget, and compliance rules, ensuring users are kept abreast with the latest developments relevant to the topic in each module.

COMMERCIALIZATION VALUES OR FUTURE POTENTIAL

This app may move into commercialization to tap into the potential market comprising students at tertiary education institutions and perhaps those who wish to venture into tax-related business or handle tax-related issues as part of their job specifications.

Partnership with Government Agencies and Tax Authorities

The app can be made available or licensed to LHDN (IRBM) or the Ministry of Finance for tax awareness campaigns for the public. It can be mobilized as an educational tool for students, especially those in tertiary institutions. In addition, it could be used in training or outreach programs by tax authorities to promote tax literacy and compliance for small businesses, start-ups, or new taxpayers.

A Gamified learning approach, interactive content delivery, and simplified guidance via digital tools help foster understanding of complex tax-related matters such as the availability and application of tax incentives. These characteristics may indirectly encourage voluntary tax compliance by business entities, entrepreneurs, and individuals, especially new taxpayers.

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