



UNIVERSITI
TEKNOLOGI
MARA

Universiti Melaka

V-MIEX

28 JUNE
06 JULY
2022

VIRTUAL-MELAKA INTERNATIONAL INTELLECTUAL EXPOSITION

ROAD TO COMMERCIALISATION

V-MIEX BOOK



V - MIIEX BOOK

'ROAD TO COMMERCIALISATION'

EDITORS AND COMPILERS:

Dr. Nur Hayati Abd Rahman
Dr Syukri Abdullah
Wan Hasmat Wan Hasan
Aini Qamariah Mohd Yusof
Norazlan Anual
Dr. Khairunnisa Abd Samad
Nordianah Jusoh @ Hussain
Rozana Othman
Norlela Abas
Azira Rahim

COVER DESIGN:

Adi Hakim Talib

PUBLISHED BY:

Division of Research and Industrial Linkages
UiTM Cawangan Melaka
KM26 Jalan Lendu,
78000 Alor Gajah, Melaka
Tel: +606-5582094 / +0606-5582190 / +606-5582113
Email: miixuitm@gmail.com
Website: <https://www.miiex.my/>
ISBN: 978-967-2846-04-8

All right reserved. No parts of this publication may be produces, stored in retrieval system or transmitted in any form by any means, electronic, mechanical, photocopying, recording, or otherwise without permission of the copyright holder.

FOREWORD

ASSOC. PROF TS. DR MOHD RASDI ZAINI
Rector
Universiti Teknologi MARA (UiTM) Cawangan Melaka



Welcome to Virtual-Melaka International Intellectual Exposition 2022 (V-MIIEEX 2022). It is an honour for me on behalf of UiTM Melaka Branch to thank all of you for joining the programme and we are proud to inform you that this is the 12th year consecutively, UiTM Melaka Branch is organizing this exposition.

V-MIIEEX 2022 is a platform to improve the commercialization collaboration among industries and communities and at the same time, we also give the opportunity to academicians and students to share ideas and increase their potential innovation products with the industries and communities through their projects. This exposition also serves as a platform to cultivate and upload the nation's innovation culture by presenting new ideas and research by young people, especially from academia, universities, college, high schools, and primary school students.

The economy and development of the country faced a challenging phase in 2021 due to the Covid-19 pandemic. We faced changes in business, education, society, and lifestyle. However, the pandemic proved to be a blessing in disguise as it somehow gave people ideas which would be beneficial to improve their lifestyle and solve problems that might occur in the future. Besides, the new digital landscape also inspires more innovation and new ideas that contribute to various activities such as business and industries. As a university that encourages the "Research, Innovation and Commercialization", this exhibition is organized to encourage more commercialization of products that are beneficial to scholars, industries, and communities to tackle such issues to improve our present and future life.

Since 2009, UiTM Melaka Branch has successfully become the organizer for this innovation exposition. We are not only successful in organizing the exposition, but I would proudly say that we have also successfully embarked on commercialized products. With the number of participants for this year's exhibition, we believe that more commercialized products will be produced in line with the theme for this year, "Road to Commercialisation".

This exposition would never happen without dedication, teamwork, and commitment. A round of applause should be given to the committee teams as the backbone of this exposition. Their hard work, effort, and time made this exposition possible.

Finally, I would like to conclude this brief remark by thanking all the participants and stakeholders for joining the exposition, we hope that this collaboration never ends here.

Thank you.



DR. NUR HAYATI BINTI ABD RAHMAN
 Deputy Rector Research & Industrial Linkages
 Universiti Teknologi MARA (UiTM) Cawangan Melaka

It is a great pleasure to welcome all the participants and presenters to the Virtual Melaka International Intellectual Exposition (VMIIEX 22). I am delighted that through this periodic event, we managed to bring together scholars and professionals from various fields to engage through this virtual platform where ideas and breakthrough are discovered and leveraged for commercialization potential.

Since 2009 UiTM Cawangan Melaka has held twelve Invention and Innovation Design competitions and this year we are very honoured to have the second year of VMIIEX organized in digital platform. This has proven that despite the global challenges due to the recent pandemic, it is never an issue for UiTM Melaka to continuously organize this yearly prestigious event and to support the ministry's aspiration in leveraging creativity and innovation in the new norm.

VMIIEX 22 is organized with no sole objectives of accomplishing the University's KPI but instead we are determined to make this programme as the place to help heighten commercialization collaboration in research and innovation with the industry and community through joint exhibitions from various external organizations.

Our aspiration is to also provide exposure and opportunities to academic staff as well as students from public and private universities to engage in direct excellent scholarly activities with the industry and community through activities that can be measured and assessed. As for the Research and Industrial Linkages Office of UiTM Melaka, this exhibition is seen as the platform that can encourage active collaboration and knowledge transfer with industries; objectively to support various activities that will benefit all stakeholders from the various government agencies, local and international universities, industries and communities.

Through the theme of "Road to Commercialization" this year, V-MIIEX 22 is committed to have this event as a boulevard to inspire and cultivate creativity and innovation to the numerous levels of inventors through exposure on latest technologies, astonishing ideas and creative designs with great potential to be commercialized. For this year, we proudly introduce a special category which is the "Endemic Challenge" as the provision to the government of Malaysia's goal of moving towards the endemic.

To ensure that the competing products in this exhibition is not exclusively for the purpose of competition, V-MIIEX 22 is dedicated for the commercialization of highly potential innovation products, which is attained through its active collaboration with tailored needs industries. The commercialization effort was not for income generation purpose only but it aimed to spearhead the development of quality products in line with industrial needs and community benefit.

Therefore, it is a great honour for me on behalf of the Research and Industrial Linkages Office as well as the organizing committee to have all participants in this competition and I would like to express my highest gratitude especially to the Rector of UiTM Melaka and all strategic partners and sponsors for supporting the event.

To finish, I sincerely wish VMIIEX 22 a remarkable success. I believe that this will not be the only collaboration between UiTM Melaka and the respective partners and linkages, but a beginning of a long and fruitful cooperation in future.

Thank you very much.

road to commercialisation...

WAN HASMAT WAN HASAN
Project Director V-MIIEEX 2022
Universiti Teknologi MARA (UiTM) Cawangan Melaka



Assalamualaikum and Warmest Greetings.

It gives me an enormous pleasure, on behalf of the organizing committee to welcome all participants and presenters to the Virtual -Melaka International Intellectual Exposition 2022 (VMIIEX '22) with the theme "Road to Commercialisation". We are honoured and glad to welcome all participants to this biennial event.

This is the second time that we have organized this biennial event virtually. V-MIIEEX 22 is an innovation competition, in which, innovation products, ideas and systems related to various science and technological fields are exhibited as a solution for the presented problems.

V-MIIEEX22 expectantly will be a platform that gathers experts from academies, scientists, and researchers, locally and internationally, to contribute towards the growth of scientific and technological knowledge in each participant's specialisation and expertise.

The competition also serves as a platform to give fresh exposure to the various level of inventors, as well as to encourage the culture of innovation design focused on latest technologies and related to new norms technologies and inventions due to COVID-19.

V-MIIEEX 22 is also hoped to be an avenue for gathering and disseminating the latest knowledge on ideas and acquisition of innovation among the participants. It is hoped that the competition will be able to open the mind of the participants towards latest technologies and design. It is also in line with the government's aspiration to encourage innovation activities in Malaysia.

As a final note, I would like to congratulate my fellow committee members for their tremendous effort, which have been critical to the event's success. In addition, I would like to thank our co-organizer, event sponsors and supporters. Optimistically, we wish that all new knowledge that is discovered, invented, or innovated will drive towards our future sustainability.

Thank you.

ABOUT V-MIIEEX

The world after COVID-19 is unlikely to return to the world that was. Despite the challenging pace during the pandemic, the strong rebound is expecting in this exciting year 2022. Malaysia is welcoming the great prospects ahead with positive impact on the country's economy and development. Hence, the hope for greater opportunities motivates for more creative thinkers to come up with innovative ideas that can be put forward to be harnessed to overcome similar problems in the future. V-MIIEEx 2022 is one of these platforms which contribute relevant ideas that could help communities of all walks of life cope with this pandemic.

UiTM has identified research, innovation, and commercialization to be among the core components and strategic effort towards becoming a well-known and prominent university. Aside from realizing this goal, with these components and efforts, fostering the development of knowledge, generating financial stability of the university, and producing knowledgeable academicians are also potentially achievable.

By having invention and innovation competition yearly, UiTM Cawangan Melaka is confident that it could further enhance creative and innovative abilities among staff and students. In support of the government notion which upholds the importance of innovation, UiTM Cawangan Melaka has taken the initiative of organising the Virtual Melaka International Intellectual Exposition (V-MIIEEx).

In instigating and nurturing the continuous culture of inventing and innovating, this event is an ideal platform for lecturers, administrative staff, students, and the public to showcase and commercialize their products or prototypes as well as novel ideas. The first IID which was held nationally in UiTM Cawangan Melaka in 2009, has successfully gathered and displayed more than 37 inventions and innovations. Accordingly, to continue this strong passion towards inventing and innovating, the IID competition should be continued and celebrated.

With that, the Division of Research and Industrial Linkages will be organising its 12th IID competition, the Virtual - Melaka International Intellectual Exposition (V-MIIEEx 2022) with the theme, 'Road To Commercialisation'. V-MIIEEx 2022 hopes to welcome 200 competing products to be showcased and commercialized, at the same time, attract attention of related and matching industry.

Objectives

1. Encourage and instill passion towards inventing and innovating among UiTM Cawangan Melaka staff, students and academicians of local and international higher education institutions;
2. Highlight distinguished talents of skillful inventors and exhibit intellectual products, inventions and innovations among local and private tertiary institutions, government and private agencies, including international participants;
3. Become an effective Business Matching platform for participating research products, matching industries and partnering government agencies;
4. Recognise, inspire and promote invention and innovation products to be patented and commercialized;
5. Increase passion towards inventing and innovating through research and boost interests of government and non-government agencies to obtain consultancy services from a line up experts of higher education institutions and UiTM Cawangan Melaka.

TC-BeEZ : TAX COMPUTATION BE EASY

Rani Diana Othman¹, Suzana Saruji², Nadiah Abd Hamid³,
Muhammad Faiz Aimullah Che Lah⁴, Raudhah ‘Aqeela Zamiruddin⁵

Universiti Teknologi MARA, Cawangan Melaka¹, SA Advisory²,
Universiti Teknologi MARA, Punck Alam³, Hatimuda Sdn Bhd⁴,
Universiti Teknologi MARA, Shah Alam⁵.

diana067@uitm.edu.my

Abstract

Computing tax liability for businesses always a dilemma in tax courses’ learning process. This is due to the fact that students are still in the process of grasping accounting technical issue while they need to develop deep understanding on tax legal aspect of allowable and disallowable expenses under Section 33, 34 and 39, Income Tax Act 1967. Inadequate knowledge in differentiating accounting treatment as compared to taxation treatment has unable the student to score good marks in this topic. At the same time, lacking of strong foundation in this area tend to affect the performance and the quality of tax services among tax practicing industry. Taking this into consideration, a collaborative project is initiated to develop an ‘advanced Excel-formatting worksheet’ to ease the learning process and help the student to understand the concept of computing Adjusted Business Income in an exciting and easy way. TC-BeEZ is developed to bridge the academic’s theory and industry’s practicing element by establishing an easy and effective learning method towards computing tax liability of business entities. More importantly, adequate understanding on both accounting and legal concept of tax provision will provide the tax industry with higher number of future competent tax practitioner and at the same time ensuring an adequate tax revenue collection for the country.

Keywords: Tax computation¹, Tax learning², Tax provision³, Competent practitioners⁴

1. INTRODUCTION

Researchers from various countries have been interested in finding out the variables that affect student achievement either in positive or negative directions (Cheung & Kan, 2002; Kruck & Lending, 2003; Uyar & Gungormus 2011. These studies highlighted that learning psychology factor comprises of learning independence, learning interest, learning readiness, lecturers’ support and peer support. Handayani, Syofyan & Marwan (2018) found that learning interest and learning readiness is among the least motivation factors that help students in their learning process. In the other hand, Andjani & Adam (2013) and Aripin, Mahmood, Rohaizad, Yeop, & Anuar (2008) found that self-motivation, age of student and learning preferences play and important role towards students achievement.

Due to complexity of tax courses, other learning method were introduced to improve student understanding and practicalability of the tax knowledge. Huxham (1996) has introduced educational partnerships with tripartite relationship between tax authority, learning institution and practicing industry which able to result “collaborative advantage”. Collaboration with

external parties provides great support and able to shape commitment of students in their learning process and survival with the future job market (Novita & Dewi, 2016).

Taxation courses in Universiti Teknologi MARA specifically TAX467 and TAX517 deals with computation of business' Adjusted Business Income. Basic understanding governs this topic is, accounting transactions are treated differently under taxation regulation due to uncommon standard underlying both treatments. Preparation of financial statement is governs by accounting standards such as MASB, MFRS and others, whereas computation for business' tax liability is prepared under the provision of Income Tax Act 1967 (ITA 1967). Since the computation of business tax liability was based on the financial statement prepared and audited by accounting and auditing area, it is quite challenging for the student to indentify the differences and convert the Net Profit produced in the Financial Statement into Adjusted Business Income for tax computation purpose.

Financial statement incorporates all revenues received by the business including other sources of income such as rental, dividend and interest in the computation of the business Net Profit. However, for tax liability computation, Income Tax Act 1967 requires the segregation of these income into different categories under Section 4. Thus, other incomes being included in the financial statement need to be extracted and justified based on its chargeability before it can be added back into its respective section in the tax computation. The main purpose of tax computation is priorly to present tax chargeability of each income under its own categories as prescribe by definition of income under ITA1967.

Beside recognizing the chargeability of income, taxation student also having difficulties in identifying and segregating between allowable and disallowable expenses based on taxation principle. Accounting standard allows any expenses related to business to be deducted in the preparation of the Statement of Profit or Loss Account. However, under tax regulation, only expenses that satisfied the definition of Section 33 and Section 34 is allowed to be deducted. Under Section 33, only expenses which is (1) wholly and exclusively, (2) incurred and (3) outgoing is allowed to be deducted for tax purposes. At the same time, certain expenses which does not fulfil the criteria of Section 33, but permitted by the ministry might also allowed to be deducted under Section 34 (Specific provision).

Beside allowable expenses, student also faces difficulties in remembering the nature of prohibited expenses under Section 39 which are not allowed to be deducted in the computation of Adjusted Business Income. On top of these knowledge, the students must master the concept of revenue and capital in nature. This is because, in taxation perspective only expenses which is revenue in nature is allowable for deduction whereas income which is revenue in nature is chargeable to tax.

In conclusion, difficulty to understand and memorised the differences and varieties of tax treatment has increases students' anxiety towards the topic. This has caused the students to pay least attention and scored lower marks during assessment. However, low understanding on this topic lead to negative implication towards future tax practitioner service quality. This is because business tax computation is one of the most important task need to be mastered in tax practicing industry.

2. OBJECTIVE

TC-BeEZ aims to improves students' ability to compute businesses' tax liability more accurately. The learning tools assists the student to understand the concept and tax treatments of certain accounting transactions. It increases students interest towards the topic as tax computation process was made easy using the template. TC-BeEZ incorporate e-learning into

tax education to familiarize them with tax system which will be used in the industry. Exercises on the topic is expected to be much easier to promote fast learning process among students. This industry-based learning tools is expected to develop a competent and skillsful tax practitioner in the tax industry. There are a numbers of advantages in using a technology approach to teaching since they offer learning opportunities that are compatible with existing practices and to support other teaching strategies (Shackel, 2012).

3. NOVELTY & INVENTIVENESS

TC-BeEZ is developed to facilitate the learning process of Tax Computation topic for individual and companies under tax courses of TAX467 and TAX517 in the Faculty of Accountancy, Universiti Teknologi MARA. At the same time it integrates classroamm learning process with industry concern so as to ensure the effectiveness of knowledge practicality towards the industry.

4. PRACTICALITY & USEFULNESS

TC-BeEZ is equipped with protected and embeded formula-based regulation which will automatically convert accounting transaction into taxation-output requirement for tax liability computation. The advanced-Excel formatting worksheet is simple and easy to use so that it will not only help in enhancing the learning process but it has the potential to be commercially introduced to the Small and Médium Enterprise towards educating them on their tax responsibility and tax planning.

5. CONCLUSION

Tax revenue is very important as it incorporate nearly 70% of the country's revenue which will be used to finance and develop the country. Therefore, tax computation services for business entities is very crucial in order to ensure accurate tax collection from these taxpayers. Therefore, tax education need an interesting learning tools that will reduce the student's anxiety towards the subject and at the same time ensure the development of competent future tax practitioner that will execute tax computation task effectively.

REFERENCES

- Andjani, S., & Adam, H. (2012). Faktor-faktor yang mempengaruhi prestasi belajar mahasiswa pada mata kuliah pengantar akuntansi. *Jurnal Ilmiah Mahasiswa FEB*, 1(1).
- Aripin, R., Mahmood, Z., Rohaizad, R., Yeop, U., & Anuar, M. (2003). Students' learning styles and academic performance. *The 22nd Annual SAS Malaysia Forum*. Kuala Lumpur Convention Center, Kuala Lumpur, Malaysia, 15th July 2008.
- Cheung, L. L., & Kan, A. C. (2002). Evaluation of factors related to student performance in a distancelearning business communication Course. *Journal of Education for Business*, 77(5), 257-263.
- Handayani, D., & Syofyan, E. & Marwan, M. (2018). Factors Determining Learning Difficulties in Taxation Course at Politeknik Negeri Padang. *Proceedings of the First Padang International Conference On Economics Education, Economics, Business and Management, Accounting and Entrepreneurship (PICEEBA 2018)*.

- Huxham, C. (Ed). (1996). *Creating collaborative advantage*. London: Sage Publications.
- Kruck, S. E., & Lending, D. (2003). Predicting academic performance in an introductory college-Level IS course. *Information Technology, Learning, and Performance Journal*. Volume 21(2); 9-15.
- Novita, S., & Dewi, M. (2016). Retention: Policy Dilemma In Taxation Diploma. *International Conference on Education For Economics, ISSN (Print) 2540-8372 Business, and Finance (ICEEBF), 2016 ISSN (Online) 2540-7481*.
- Smith, A., & Macmullen, P. (1999). Educational Partnerships in Flexible Learning: A Case Study of the Australian Taxation Studies Program (ATAX). *IEJLL: International Electronic Journal for Leadership in Learning* Volume 3, 1999, Published: 1999-01-01.
- Shackel, R. (2012). 'Beyond the Whiteboard: E-Learning in the Law Curriculum' 12(1) *Queensland University of Technology Law and Justice Journal* 105.
- Uyar, A., & Gungormus, A. H (2011). Factors associated with student performance in financial accounting course. *European Journal of Economic and Political Studies*, 4(2), 139-154.