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Section A

1.0 Introduction

In November 2022, the Malaysian telecommunications landscape witnessed a significant shift with the formation of CelcomDigi Berhad. This powerhouse emerged from the strategic merger of Celcom Axiata Berhad and Digi.Com Berhad, instantly becoming the nation's leading mobile service provider with a staggering subscriber base exceeding 20 million. The foundation of CelcomDigi's success lies in the potent combination inherited from its predecessors. Celcom, known for its extensive network infrastructure, brought exceptional coverage across 2G, 4G LTE, and even 5G NR. Digi, on the other hand, was celebrated for its innovative service offerings and customer-centric approach. By merging these strengths, CelcomDigi boasts an unparalleled network – the widest and fastest in Malaysia – while simultaneously providing a diverse range of products and services. This includes a comprehensive selection of prepaid and postpaid plans, reliable voice calls, SMS, data packages, international roaming options, and much more.

CelcomDigi prioritizes not only an extensive network but also an exceptional customer experience. Leveraging the combined resources and expertise of both Celcom and Digi, the company strives to streamline processes and offer superior support channels. This customer-centric focus fosters a sense of loyalty and satisfaction, solidifying CelcomDigi's position as the preferred choice for millions of Malaysians. Looking towards the future, CelcomDigi is positioned at the forefront of technological advancement. The company recognizes the growing importance of 5G, Artificial Intelligence (AI), and the Internet of Things (IoT) and is actively investing in these areas. This forward-thinking approach ensures CelcomDigi remains a key player in the evolving digital ecosystem, not just providing reliable connectivity but also empowering Malaysians to embrace the possibilities of a connected future.

Benefits provided by company

During my 24-week internship with CelcomDigi Berhad, I was blessed to get various benefits that boosted my entire journey. My everyday expenses were covered by my RM1,000 monthly allowance (excluding EPF), which allowed me to concentrate more on my internship

responsibilities. CelcomDigi Berhad also offered a convenient shuttle van pickup service from LRT Taman Jaya to the CelcomDigi Tower, making my commute to the office hassle-free and efficient. In the office, I was provided with a work laptop, Wi-Fi access, and my own workspace. Occasionally, we also had potluck sessions, adding a fun and social element to the work environment.

On special occasions such as the 5.5 sales, 6.6 sales, and 'Pay Day' sales, I received CD vouchers, which offers a big discount for CDZens. It offers up to RM1,200 off for us to purchase selected Apple devices. This added a touch of festivity to my internship experience. These small gestures made me feel valued and appreciated as part of the CelcomDigi family.

I also had access to a variety of facilities that significantly enhanced my overall experience and well-being. It has a fully equipped gymnasium, where employees can maintain their fitness routine and stay active. Additionally, the company offered personal fitness classes at the gym, allowing employees to participate in guided workouts and improve physical health. One of the highlights was it has a recharge area where it provides a range of recreational activities to ensure a balanced work-life environment. The office featured an arcade area with various games such as snooker, mini bowling, PlayStation 5, virtual golf, air hockey, and basketball. During breaks or after work hours, these amenities offered an excellent way to relax and strengthen relationships with coworkers. Furthermore, on-site EV charging stations were accessible for employees who owned electric vehicles, making it easier for them to charge their cars while at work. Another beneficial feature was the on-site clinic, which provides quick access to healthcare while safeguarding the health and wellbeing of all staff member

2.0 Summary of work done

During my internship, my primary responsibility revolves around ensuring the accurate collection and reporting of withholding taxes. This entails preparing specific forms such as CP37 and CP37D for foreign transactions and meticulously maintaining all necessary documentation for tax records. I am entrusted with tracking and ensuring the timely remittance of these payments to the relevant authorities, which underscores the importance of attention to detail and adherence to regulatory deadlines.

Internally, I play a pivotal role as a "Tax Verifier 1" within the Coupa invoicing system. This involves not only approving invoices but also meticulously reviewing them to ensure compliance with tax regulations and proper tax treatment. My expertise extends to providing advisory support to vendors, addressing their inquiries regarding tax matters, and actively participating in meetings focused on e-Invoicing initiatives.

Handling local transactions adds another dimension to my role. I am responsible for extracting data related to the 2% withholding tax on payments made to local dealers, overseeing the accuracy of these transactions, and ensuring prompt remittances. Additionally, I assist in conducting sampling checks on invoices to verify their accuracy for Sales and Service Tax (SST) reporting purposes, ensuring full compliance with regulatory requirements. A crucial aspect of my responsibilities includes preparing comprehensive monthly reports on the company's corporate credit card transactions. This involves meticulous accounting to ensure that withholding taxes are correctly recorded and reported in accordance with regulatory guidelines.

Overall, my role demands a high level of accuracy, compliance with tax laws, and effective communication both internally and with external stakeholders. By meticulously managing withholding tax processes and maintaining robust documentation, I contribute to the company's financial integrity and regulatory compliance in tax matters.

3.0 Strengths and weaknesses of training

3.1 Strengths

- **Telco Industry Experience**

CelcomDigi Berhad provides invaluable industry experience within the telecommunications sector. I get to understand the inner workings of one of Malaysia's leading telecommunications companies, including its operations, market strategies, and customer engagement approaches. This exposure is crucial for gaining a practical understanding of how theoretical knowledge applies in a real-world business setting.

- **Exposure to Cross-Border Transactions**

Withholding tax is particularly relevant in the context of cross-border transactions, such as payments for services, royalties, or dividends to foreign entities. Doing my internship at CelcomDigi Berhad exposed me to the intricacies of these transactions, including identifying applicable withholding tax rates, ensuring timely tax filings, and managing documentation to support withholding tax deductions. This exposure broadens my understanding of international business operations and tax implications.

- **Exposure to Corporate Culture**

I've noticed how important clear and respectful communication is, whether through emails, meetings, or informal discussions. I've learned to adjust my communication style to suit different audiences, recognizing that effective communication is essential for building successful professional relationships. Participating in meetings has also shown me how ideas are presented, discussed, and refined in a corporate environment, emphasizing the importance of constructive feedback and reaching consensus.

3.2 Weaknesses

- **Adapting to Corporate Culture**

Interns might have expectations regarding the work environment and company culture, which may differ from the reality they experience. CelcomDigi, like many large organizations, has established norms and practices that may not be immediately apparent to newcomers. Adapting to these can be challenging and might contribute to a sense of disconnection if interns feel they do not fit into the corporate culture.

- **Fast paced environments**

The telecommunications industry is characterized by rapid technological advancements. New technologies, such as 5G, IoT (Internet of Things), and AI-driven solutions, are continually emerging. Interns may feel pressure to quickly grasp these new concepts and understand their implications for the business. The fast evolution can lead to feelings of being overwhelmed, especially if they lack prior experience with such technologies

- **Need for quick learning**

The necessity to quickly acquire new skills and knowledge is amplified in a fast-paced telecommunications environment. Interns are expected to adapt rapidly, learning new software, tools, and processes as they go. This demand can lead to confusion and anxiety, particularly if they do not receive adequate training or mentorship to help them navigate these new challenges.

4.0 Self-reflection

Doing my internship with CelcomDigi Berhad has provided me with a comprehensive understanding of corporate taxation and its implications on business operations. Throughout my internship, I gained hands-on experience in various aspects of tax compliance, planning, and reporting processes. This included learning about local tax regulations, preparing tax returns, conducting tax research, and analyzing financial data to ensure compliance with tax laws.

One of the most rewarding aspects of my internship was the hands-on experience I gained in various tax-related tasks. I immersed myself in the preparation of tax returns, where I learned to navigate local tax regulations and ensure compliance with legal requirements. This process involved meticulous attention to detail, as even minor errors could lead to significant consequences for the company. Through this practical experience, I developed a strong foundation in the technical skills required for tax compliance.

Additionally, I engaged in tax research, which sharpened my analytical abilities. Investigating tax issues and understanding the implications of new regulations allowed me to appreciate the dynamic nature of tax law. I became adept at sourcing relevant information and synthesizing it into actionable insights, which is crucial for making informed decisions in tax planning.

Working within the tax department provided me with a unique vantage point to observe the interplay between tax strategies and overall corporate strategy. I learned how tax planning decisions are not made in isolation; rather, they are integral to the organization's financial health and long-term objectives. For instance, I witnessed how effective tax planning can enhance cash flow, optimize resource allocation, and mitigate risks associated with compliance.

Engaging in discussions with senior tax professionals further enriched my understanding of this relationship. Their strategic approach to tax planning emphasized the importance of aligning tax strategies with the company's goals. I realized that taxation is not merely a compliance function; it plays a vital role in corporate governance and can significantly influence the sustainability of business practices. This insight has broadened my perspective on how tax professionals contribute to the overall success of an organization.

Beyond technical skills, my internship has fostered considerable personal growth. Adapting to a corporate environment required me to develop strong communication and interpersonal skills. Collaborating with seniors from diverse backgrounds enhanced my ability to articulate ideas clearly and engage in constructive discussions. I learned the value of teamwork and the importance of leveraging different perspectives to arrive at well-rounded solutions.

Moreover, the mentorship I received from experienced seniors was invaluable. Their guidance helped me navigate challenges and provided me with insights that go beyond textbooks. They encouraged me to ask questions and seek feedback, fostering an environment of continuous learning. This support not only boosted my confidence but also instilled in me a sense of responsibility to contribute meaningfully to team objectives.

Section B

1.0 Introduction

Research has shown that e-invoicing can streamline the invoicing process by automating data entry and submission (Johnson, 2020). This automation not only reduces manual efforts but also minimizes the likelihood of human errors, resulting in more accurate invoicing and reporting. By generating invoices in real-time through a government portal, businesses can ensure that transaction details are captured accurately, thereby reducing discrepancies that often arise in traditional paper-based systems (Nguyen & Ali, 2020).

Furthermore, the integration of e-invoicing systems with existing financial software can significantly simplify the tax return filing process. Studies indicate that seamless integration allows for more efficient tax reporting, facilitating smoother interactions with regulatory bodies (Davis, 2019). This improvement in efficiency is crucial, especially for larger enterprises, as it enables them to focus on core business activities rather than being bogged down by administrative tasks (Williams et al., 2021).

The implementation of e-invoicing is also linked to enhanced transparency and accountability in financial transactions. As outlined by Garcia (2019), the incorporation of features such as Unique Identification Numbers (UINs) and QR Codes facilitates the online validation of invoices, ensuring their authenticity. This level of transparency not only helps in maintaining compliance with tax regulations but also mitigates risks related to fraud, which is a significant concern in traditional invoicing practices (Alshammari et al., 2020).

Moreover, the e-invoicing system's design aligns with regulatory standards, such as the General Data Protection Regulation (GDPR), emphasizing the importance of data privacy and security (Morris & Chen, 2021). As businesses adopt these digital processes, they must navigate the complex landscape of compliance to avoid potential legal repercussions (Higgins, 2019).

Despite the benefits, the adoption of e-invoicing presents challenges, particularly for micro, small, and medium-sized enterprises (MSMEs). Johnson (2020) highlights that smaller businesses often face resource constraints that hinder their ability to invest in the necessary

technology. The phased implementation of e-invoicing in Malaysia is designed to address this concern, allowing MSMEs to adapt gradually without overwhelming disruption (Singh & Patel, 2020).

The digital divide is another significant challenge, as smaller enterprises may struggle to compete with larger corporations that can more easily adopt e-invoicing solutions (Peterson, 2021). However, as the e-invoicing framework evolves, it offers MSMEs an opportunity to modernize their financial practices and improve their competitive edge in the digital economy (Jones et al., 2018).

2.0 Issues and problem statement

The transition to e-invoicing presents a significant opportunity for businesses in Malaysia to enhance operational efficiency, improve accuracy, and ensure regulatory compliance. However, this shift is accompanied by several critical challenges that can hinder its successful implementation. Key issues include the increased risk of cyberattacks, as digitized financial data becomes a target for malicious activities such as phishing and ransomware. Additionally, the complexity of navigating regulatory frameworks, particularly the General Data Protection Regulation (GDPR), poses compliance challenges that can result in legal repercussions if not adequately addressed.

Furthermore, smaller enterprises often face resource constraints and technological limitations that impede their ability to adopt e-invoicing solutions effectively. These organizations struggle with integration issues, particularly when aligning new e-invoicing systems with existing financial infrastructures (Singh & Patel, 2020). The digital divide exacerbates these challenges, leaving smaller businesses at a competitive disadvantage compared to larger corporations that can invest more readily in advanced technologies.

Consequently, while e-invoicing offers substantial benefits, the associated risks and barriers necessitate strategic interventions to ensure a smooth transition and widespread adoption, particularly among micro, small, and medium-sized enterprises (MSMEs). Addressing these issues is crucial for leveraging e-invoicing's full potential in Malaysia's evolving digital

economy.

3.0 Discussion

One of the foremost challenges associated with e-invoicing is the heightened risk of cyberattacks. As businesses digitize sensitive financial information, vulnerabilities increase, making systems attractive targets for cybercriminals (Alshammari et al., 2020). Studies highlight common threats such as phishing and ransomware attacks, which can lead to unauthorized access and significant financial losses (Jones et al., 2018). For instance, the digitization of payment terms and transaction details can expose organizations to phishing scams that trick employees into disclosing confidential information (Higgins, 2019). Furthermore, ransomware attacks can result in operational disruptions, emphasizing the necessity for robust data security measures to safeguard sensitive information (Smith & Kumar, 2021).

The regulatory landscape surrounding e-invoicing is complex and varies widely across jurisdictions. The implementation of regulations such as the General Data Protection Regulation (GDPR) imposes stringent requirements on data handling, including explicit consent for data collection and processing (Roe & Lee, 2020). This complexity can create significant compliance challenges, particularly for organizations operating across multiple jurisdictions (Davis, 2019). Failure to comply with such regulations can lead to legal repercussions, including hefty fines and reputational damage (Morris & Chen, 2021). The GDPR's emphasis on data minimization and purpose limitation requires businesses to rethink their data collection strategies, adding another layer of complexity to the adoption process (Garcia, 2019).

The successful implementation of e-invoicing systems necessitates substantial technological upgrades and integration with existing infrastructure. Research indicates that smaller enterprises often face considerable hurdles due to limited resources and expertise (Johnson, 2020). The digital divide can hinder these organizations from fully leveraging the benefits of e-invoicing, such as faster processing times and improved cash flow management (Williams et al., 2021). Larger corporations, in contrast, typically have more capital to invest in

the necessary software solutions, enabling smoother transitions and greater operational efficiencies (Nguyen & Ali, 2020).

Integration issues further complicate the adoption process. E-invoicing systems must seamlessly communicate with legacy financial and operational systems, requiring a deep understanding of both new and existing technologies (Peterson, 2021). This challenge can be particularly daunting for smaller enterprises that may lack the technical expertise required for effective integration. Studies show that poorly managed integration projects can lead to operational disruptions, deterring businesses from adopting e-invoicing altogether (Singh & Patel, 2020).

One of the most critical aspects of successful e-invoicing adoption is ensuring that employees are well-trained in both cybersecurity measures and regulatory compliance. As organizations digitize their invoicing processes, they expose themselves to potential cyber threats, such as phishing scams and ransomware attacks. These risks highlight the necessity for a workforce that understands how to recognize and respond to potential threats.

Training programs should aim to foster a culture of security awareness within organizations. This involves educating employees about the importance of safeguarding sensitive financial information, recognizing suspicious communications, and understanding the protocols for reporting security incidents. Research indicates that organizations with a strong culture of cybersecurity are better positioned to mitigate risks (Smith & Kumar, 2021). Additionally, training should encompass the regulatory landscape surrounding e-invoicing. With regulations such as the General Data Protection Regulation (GDPR) influencing data handling practices, employees must understand their responsibilities regarding data protection and privacy. Regular compliance training can reduce the likelihood of inadvertent violations, which could result in severe penalties (Morris & Chen, 2021).

Investing in scalable e-invoicing solutions is essential for facilitating the transition to digital invoicing. Scalable solutions allow organizations to adjust their systems based on changing business needs, ensuring that they are not overburdened with unnecessary features or costs. Cloud-based e-invoicing solutions are particularly advantageous for Malaysian businesses,

especially smaller enterprises that may have limited resources. These solutions offer flexibility in terms of deployment and can significantly reduce upfront costs associated with hardware and software purchases. Furthermore, cloud solutions often come with built-in security features and automatic updates, which can alleviate some of the burdens associated with maintaining on-premises systems (Williams et al., 2021).

Another critical aspect of utilizing scalable solutions is their ability to integrate seamlessly with existing financial and operational systems. Effective integration minimizes disruptions to daily operations and enhances overall efficiency. Organizations should conduct thorough assessments of their current systems to ensure compatibility with e-invoicing solutions, thus facilitating a smoother transition (Nguyen & Ali, 2020).

Collaboration among businesses can significantly enhance the adoption of e-invoicing practices. By fostering partnerships within the industry, companies can share resources, knowledge, and best practices, ultimately reducing the costs and complexities associated with implementation. Industry consortiums can play a pivotal role in developing standardized e-invoicing solutions. Such standards enhance interoperability between different systems, allowing for seamless communication and reducing the likelihood of errors. This collaborative approach can be particularly beneficial for smaller enterprises that may struggle to invest in unique solutions on their own (Peterson, 2021).

Workshops, webinars, and training sessions can serve as platforms for knowledge sharing among industry players. These gatherings allow businesses to learn from one another's experiences, thus identifying potential pitfalls and best practices. Research indicates that organizations that engage in collaborative learning are better equipped to adapt to technological changes (Johnson, 2020).

To fully realize the benefits of e-invoicing, organizations must commit to the ongoing evaluation of their invoicing processes. This includes monitoring technological advancements, regulatory changes, and emerging threats. The digital landscape is continually evolving, and businesses that remain vigilant are better positioned to adapt to new challenges (Singh & Patel, 2020). Regular feedback from employees and customers can provide invaluable insights into the

effectiveness of e-invoicing practices. Organizations should establish mechanisms for collecting feedback, such as surveys and focus groups. This information can guide improvements and help identify areas that require additional training or resources (Higgins, 2019).

The ability to adapt to change is crucial for maintaining a competitive edge in the digital economy. Businesses should remain proactive in adopting new technologies and practices that enhance their invoicing processes. By fostering a culture of continuous improvement, organizations can better position themselves to leverage the full potential of e-invoicing (Garcia, 2019).

4.0 Recommendations

E-invoicing involves the electronic generation, transmission, and storage of invoices, which significantly streamlines traditional invoicing processes. This automation minimizes manual input, thereby reducing the likelihood of human errors and enhancing the overall accuracy of financial documentation (Johnson, 2020). Real-time invoice generation via digital platforms ensures that transaction details are captured correctly, reducing discrepancies often encountered in paper-based systems (Nguyen & Ali, 2020). Moreover, the integration of e-invoicing with existing financial software facilitates efficient tax reporting and compliance with regulatory requirements, making it particularly advantageous for larger enterprises (Davis, 2019).

One of the most pressing concerns surrounding the adoption of e-invoicing is the security of sensitive financial information. E-invoicing systems manage crucial data such as transaction details, payment terms, and customer information, making them prime targets for cybercriminals (Alshammari et al., 2020). Cyber threats such as phishing and ransomware can compromise these systems, leading to unauthorized access and financial losses. Organizations must adopt comprehensive data security strategies to counter these threats.

Implementing multi-factor authentication (MFA) is an effective measure to mitigate unauthorized access risks. MFA requires users to verify their identity through multiple means, significantly strengthening system security (Smith & Kumar, 2021). Regular security audits are equally essential, as they help identify vulnerabilities and ensure that security protocols are

current. Such proactive measures are crucial for safeguarding sensitive data against evolving cyber threats.

Equipping employees with knowledge about cybersecurity is paramount. Employees often represent the first line of defense against cyber threats, and investing in training programs that educate them on recognizing phishing attempts and other malicious activities can empower them to protect sensitive information effectively (Jones et al., 2018). Furthermore, employing encryption technologies to protect sensitive data both in transit and at rest can mitigate the risks associated with data breaches, ensuring that intercepted data remains inaccessible to unauthorized parties (Morris & Chen, 2021).

Compliance with data protection regulations such as the General Data Protection Regulation (GDPR) presents another significant challenge for businesses adopting e-invoicing. The complexities of the regulatory landscape can be daunting, especially for organizations operating across different jurisdictions (Roe & Lee, 2020). To navigate these challenges, businesses should consider engaging legal experts specializing in data protection laws. Regular staff training on compliance requirements regarding data handling and invoicing processes is vital to minimizing the risk of inadvertent violations (Davis, 2019).

Implementing data minimization practices—only collecting data necessary for specific purposes—aligns organizations with GDPR principles while reducing compliance risks. This approach not only protects sensitive information but also fosters trust with customers and regulatory bodies by demonstrating a commitment to responsible data handling (Garcia, 2019).

The successful implementation of e-invoicing systems often depends on overcoming technology adoption barriers, particularly for micro, small, and medium-sized enterprises (MSMEs). These organizations frequently face resource constraints that inhibit their ability to invest in new technologies (Johnson, 2020). To facilitate the transition, businesses should invest in scalable e-invoicing solutions that seamlessly integrate with existing software, such as accounting and enterprise resource planning (ERP) systems. Cloud-based e-invoicing solutions offer flexibility and lower initial costs, making advanced features more accessible to smaller enterprises (Peterson, 2021).

5.0 Conclusion

The transition to e-invoicing in Malaysia represents a significant leap towards modernizing business transactions, enhancing efficiency, and improving tax compliance. However, the journey toward widespread adoption is fraught with challenges, particularly in the realms of data security, regulatory compliance, and technology integration. As organizations, especially smaller enterprises, navigate this complex landscape, it is essential to implement robust data protection measures, stay informed about regulatory requirements, and seek strategic partnerships that can facilitate the adoption process.

By prioritizing encryption, multi-factor authentication, and regular software updates, businesses can significantly mitigate the risks associated with cyber threats. Moreover, thorough audits of data practices and comprehensive employee training are vital for ensuring compliance with evolving regulations like the GDPR. These steps not only protect sensitive financial information but also foster a culture of accountability and transparency.

For smaller enterprises, the path to successful e-invoicing adoption can be made smoother through the pursuit of scalable solutions, investment in staff training, and collaboration with technology partners. By embracing these strategies, businesses can overcome the barriers posed by limited resources and expertise, ensuring that they remain competitive in an increasingly digital economy.

In conclusion, while the adoption of e-invoicing heralds numerous benefits for businesses across Malaysia, it also requires careful consideration and proactive measures to address the associated challenges. As organizations adapt to this transformative system, they will not only enhance their operational efficiencies but also contribute to the broader goal of fostering a robust and dynamic digital economy. Embracing e-invoicing is not merely a technological upgrade; it is a crucial step toward driving economic growth and ensuring long-term success in the digital age.

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