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Embracing Innovation and Discourse: A Message from the Rector



Esteemed colleagues, students, and friends of UiTM Kedah Branch,

I am pleased to announce the launch of the second edition of the **RMU4U E-Bulletin**. This publication showcases the intellectual energy and a wide range of expertise that have bloomed within our esteemed university.

The 38 articles presented in this issue exemplify a remarkable spectrum of scholarly inquiry. From insightful legal studies to captivating cultural reflections, from thought-provoking discussions on business and finance to explorations of the ever-evolving technological landscape, the **RMU4U E-Bulletin** offers a glimpse into the minds that are shaping the future. This e-bulletin is more than just a collection of articles; it is a platform for discourse, a springboard for critical thinking, and a catalyst for innovation. By engaging with the diverse perspectives presented here, we can cultivate a deeper understanding of the complex issues facing our world today.

I am particularly heartened by the focus on the transformative power of technology. Discussions on Industrial Revolution 5.0 and the integration of AI serve as crucial reminders of the need to embrace innovation and equip ourselves with the skills to navigate the rapidly changing landscape. The articles on learning methodologies, from self-directed learning to mobile-assisted language acquisition, further underscore UiTM Kedah's commitment to providing our students with the tools and resources they need to thrive in the 21st century.

To our esteemed contributors, I extend my sincere gratitude for sharing your valuable insights and expertise. Your dedication is what fuels the intellectual engine of our university.

To our readers, I encourage you to delve into the articles, engage with the ideas presented, and later share your perspectives. Let this e-bulletin be the spark that ignites lively dialogues and fosters a culture of continuous learning within our university community.

Together, let us leverage the power of knowledge and innovation to shape a brighter future.

Sincerely,

Prof. Dr. Rohima Sa'id

Rector, UiTM Kedah



A Message from the Chief Editor

Dear Readers,

Welcome to the second issue of the RMU4U E-Bulletin from UiTM Kedah. I am excited to present 38 insightful articles that showcase the diverse academic interests and expertise within our university. Each article brings a unique perspective, contributing to a rich array of knowledge and ideas.

In this issue, our contributors have explored a wide range of subjects. We have compelling legal studies on topics such as home-schooling and child marriage, alongside cultural reflections that delve into the Semai heritage and contemporary Malaysian art. These pieces highlight the importance of preserving and understanding our cultural and societal norms.

Our business and finance section offers fresh insights into the gig economy, the integration of AI in accounting, and the nuances of tax compliance. These articles provide a closer look at the evolving economic landscape and the challenges and opportunities it presents.



Technological innovation is another prominent theme, with discussions on Industrial Revolution 5.0, the critical role of information professionals, and the integration of AI in education. These articles underscore the rapid pace of technological change and its impact on various sectors.

We also feature thought-provoking pieces on self-directed learning, mobile-assisted English learning, and the transformative power of social media in libraries. These articles explore the intersections of technology, education, and communication, offering valuable insights into modern learning environments. Our goal with this e-bulletin is to foster a deeper understanding and spark meaningful conversations among our readers. We hope that the knowledge and ideas shared here will inspire and engage you.

A heartfelt thank you to all our contributors for their hard work and dedication. And to our readers, thank you for your continued support and interest in the RMU4U E-Bulletin.

Happy reading!
Warm regards,

Dr Azyyati Anuar
Chief Editor, RMU4U E-Bulletin



WHAT CAN WE LEARN ABOUT **TAX COMPLIANCE?**

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Do you know what tax compliance is?

All citizens who make an income have a duty to pay taxes. The primary objective of the government is to create obedience among taxpayers who follow the tax laws, regardless of the motivations behind compliance. According to Kasipillai and Abdul-Jabbar (2006), and Roth and Scholz (1989), tax compliance is commonly understood as to accurately report tax liability at the time the return is submitted and filing all required tax returns within the allocated time.



According to the definition given above, maintaining records, completing tax returns on time and accurately, and paying all outstanding taxes are three crucial components of compliance (Sour, 2004). Three criteria can be used to assess tax compliance; (1) meeting deadlines; (2) accurately reporting tax liability and (3) adhering to tax laws and regulations. Underreporting and overreporting taxes are considered non-compliance as it breaches tax duties (Sour, 2004).



Diagram 1: Tax Compliance





Who is in charge of keeping an eye on tax compliance?

The Inland Revenue Board of Malaysia (IRBM) - Lembaga Hasil Dalam Negeri

The primary duties of IRBM include serving as the government's agent and delivering services such as income tax administration, assessment, collection, and enforcement.



What steps have been taken?

Tax Audit Prevention

As part of the audit process, the tax authority typically has to look into the records and tax affairs of taxpayers to find out if they reported the right liability and amount (IRBM, 2009). An initiative for tax audits is called Monitoring Deliberate Tax Defaulters (MDTD). It aims to improve the current system in identifying taxpayers who are not in compliance.

Tax Investigation

In order to stop tax evasion, IRBM has launched this enforcement movement. To strengthen this initiative, it is incorporated in the criminal investigative procedure, and non-compliant taxpayers will face prosecution. Failure to file a tax return on time may result in a fine of between RM200 and RM2,000; up to six months in jail, or both under Section 112 (1) of the Income Tax Act of 1967.

Self-Assessment System (SAS)

The goal of implementing the SAS is to both raise tax compliance and lower the processing costs associated with tax collection (IRBM, 2007). The IRBM made an attempt to offer a suitable way to facilitate the taxpayers' tax management because the tax burden was directly passed from the IRBM to them. Consequently, e-Filing was unveiled in 2006. Beginning in 2006, taxpayers in Malaysia have the option to file their taxes manually or electronically, depending on which approach is most convenient for them.



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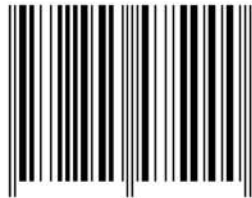
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