UNIVERSITI TEKNOLOGI MARA

Public Interest Centre of Excellence

International Teaching Aid Competition 2023

Reconnoitering Innovative Ideas in Postnormal Times

iTAC 2023

iTAC 2023
INTERNATIONAL TEACHING AID COMPETITION
E-PROCEEDINGS

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PREFACE

iTAC or International Teaching Aid Competition 2023 was a venue for academicians, researchers, industries, junior and young inventors to showcase their innovative ideas not only in the teaching and learning sphere but also in other numerous disciplines of study. This competition was organised by the Special Interest Group, Public Interest Centre of Excellence (SIG PICE) UiTM Kedah Branch, Malaysia. Its main aim was to promote the production of innovative ideas among academicians, students and also the public at large.

In accordance with the theme "Reconnoitering Innovative Ideas in Post-normal Times", the development of novel ideas from the perspectives of interdisciplinary innovations is more compelling today, especially in the post-covid 19 times. Post-pandemic initiatives are the most relevant in the current world to adapt to new ways of doing things and all these surely require networking and collaboration. Rising to the occasion, iTAC 2023 has managed to attract more than 267 participations for all categories. The staggering number of submissions has proven the relevance of this competition to the academic world and beyond in urging the culture of innovating ideas.

iTAC 2023 committee would like to thank all creative participants for showcasing their innovative ideas with us. As expected in any competition, there will be those who win and those who lose. Congratulations to all the award recipients (Diamond, Gold, Silver and Bronze) for their winning entries. Those who did not make the cut this year can always improve and join us again later.

It is hoped that iTAC 2023 has been a worthy platform for all participating innovators who have shown ingenious efforts in their products and ideas. This compilation of extended abstracts published as iTAC 2023 E-Proceedings contains insights into what current researchers, both experienced and novice, find important and relevant in the post-normal times.

Best regards,

iTAC 2023 Committee
Special Interest Group, Public Interest Centre of Excellence (SIG PICE)
UiTM Kedah Branch
Malaysia

MY TAX BUDDY

Ahmad Nor Ariff bin Masazhar
Faculty of Business and Management, University Teknologi MARA (UiTM) Melaka
arifazhr000@gmail.com

Muhammad Nazrul bin Abd Hamid
Faculty of Business and Management, University Teknologi MARA (UiTM) Melaka
nzrlhmid@gmail.com

Muhammad Suffi bin Ayob
Faculty of Business and Management, University Teknologi MARA (UiTM) Melaka
muhdsuffi.ayob@gmail.com

Arif Elmi bin Md Yasin
Faculty of Business and Management, University Teknologi MARA (UiTM) Melaka
arifelmi01@gmail.com

*Aqilah Nadiah binti Md. Sahiq
Faculty of Business and Management, University Teknologi MARA (UiTM) Melaka
aqilahnadiah@uitm.edu.my
*Corresponding author

ABSTRACT
The current tax filing in Malaysia is based on the concept of *Pay, Self-Assess, and File*. With the current concept, many taxpayers face the issues of declaring accurate purchases amount from previous year that provide tax reliefs. In addition, the taxpayers need to keep the proof of purchases for tax audit purposes. These become major problems for most taxpayers as they usually forget to keep proper records on their purchases. In addition, some taxpayers are not aware of the latest updates on the tax reliefs, making them unable to fully utilize their tax reliefs based on their eligibility. Hence, to solve these issues, we designed an app named *My Tax Buddy*. The objective of this app is to create awareness and help taxpayers identify the tax reliefs that they are entitled to. The main novelty of this app is to assist the taxpayers to fully utilize their tax reliefs. This app enables tracking of all expenses by categorizing the purchases made into "tax relief expenses" and "non-tax relief expenses". In addition, the app has real-time updates on the amount of tax relief items that have been utilized by the taxpayers. Hence, the taxpayers could monitor their expenses and keep accurate records of their purchases. In summary, *My Tax Buddy* has high commercialization potential as an alternative financial budgeting tool with user friendly features.

Keywords: Financial budgeting tool, *My Tax Buddy*, taxpayers, tax reliefs, expenses

INTRODUCTION

Whether you are an expat or a local resident working in Malaysia, your salary will be subjected to income tax. Income tax in Malaysia is imposed on income accruing in or derived from Malaysia. For residents, tax is also imposed on income derived from outside Malaysia and received in Malaysia. The income is assessed on a current year basis. Malaysia adopts a self-assessment system which means that the responsibility to determine the correct tax liability lies with the taxpayer (Lembaga Hasil Dalam Negeri Malaysia, 2023). The taxpayers are required to submit their income tax returns to the Inland Revenue Board (IRB) within the prescribed time frame.
However, as of year 2022, the IRB has identified nearly 24,000 individuals have yet to declare their income (Free Malaysia Today, 2022). This is due to several reasons. Firstly, a significant challenge for taxpayers is the necessity of manually entering tax reliefs information. This process is time-consuming and prone to human error. Taxpayers often struggle to remember precise details of each purchase that qualifies for tax relief, leading to inaccurate reporting, potential missed relief opportunities, and increased chances of incurring penalties from tax authorities.

Secondly, many taxpayers are always unprepared when making submissions due to improper records of relevant evidence and documentations for income tax filing. The current tax filing system requires taxpayers to retain proof of their purchases for tax audit purposes. This means that individuals need to store and organize a substantial number of files over a lengthy period. Unfortunately, many taxpayers forget to consistently record their expenses or misplace important receipts, making it difficult to track and validate their claims accurately during tax filing.

Thirdly, many taxpayers are still lack of understanding and awareness on the number of tax reliefs that they can utilized (Deloitte, 2021; Lembaga Hasil Dalam Negeri Malaysia, 2023). The tax laws and tax relief opportunities are constantly evolving, often making it challenging for taxpayers to stay updated on the latest changes. Without requisite knowledge of these modifications, many individuals are unable to fully utilize the tax reliefs for which they are eligible. This lack of awareness leads to underutilized tax reliefs, essentially causing taxpayers to pay more tax than necessary to the government.

Therefore, these problems underscore the urgent need for a solution that simplifies the tax filing process, reduces the chance of human error, and keeps taxpayers informed about changes in tax laws. By addressing these issues, we can help taxpayers save time, reduce the stress associated with tax filing, and potentially lower their tax liabilities. Implementing a solution, like a dedicated tax app, could be a step in the right direction towards achieving these objectives.

Hence, the introduction of *My Tax Buddy* could become one of the effective applications that helps people in analyzing their expenses towards their financial spending from their earnings. The main objectives for creating *My Tax Buddy* are to identify the eligibility of the taxpayer,

to create awareness on the tax reliefs that they are entitled to; hence, enabling them to maximize the tax reliefs. This app systematically recorded all expenses and incomes into respective categories such as lifestyle, healthcare, childcare, education, utilities, food, and beverages. This app creates a new and easy access towards its user-friendly features, which greatly helps people who have difficulties in managing their daily financial budget and tax filing records. In a nutshell, *MyTax Buddy* helps in solving the problem that faces by the people with these common issues in personal income tax filing, especially forgetting to record their expenses and not being aware of the tax reliefs changes. People often lack awareness of the tax relief changes and are usually forgetful, especially in recording their expenses and causing them to miss out on potential deductions or being penalized for missing out income tax payments (Kamari, 2020). Therefore, this application comes up with several features which may help the taxpayers to have direct access to their financial expenses by following the easiest guidance from each of the features from the app.

METHOD

To use this app firstly, you must enter your expenses amount. Next, choose a category based on where you spend your money. Then, the apps will automatically tell you that your expenses have tax reliefs or not. There is an indicator in the app that tells your tax reliefs amount and non-tax reliefs expenses. So, this feature will make users aware of their tax reliefs.

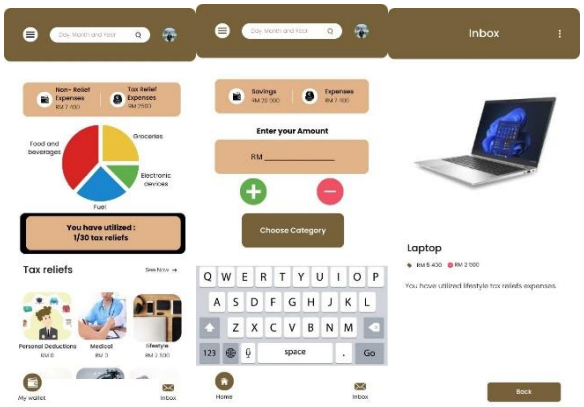

Figure 1. *My Tax Buddy* interface

NOVELTY OF *MY TAX BUDDY*

Based on the features of our application, one of the novelties is it helps to categorize expenses into tax reliefs and non-tax reliefs expenses. According to the features in the apps, it shows some steps and guidance about entering your expenses in each of indicators that are prepared from each section of the features. These features help the user to easily track and be more aware

about the amount of tax reliefs they get from each indicator that are provided from the features which include the amount of tax relief expenses and non-tax relief expenses, expenses pie chart, how many tax relief the users used and the category of tax relief. Next, *My Tax Buddy* helps to give up-to-date tax relief changes. For example, the IRB tax relief changes every year, and this application will always follow the update of the tax relief changes.

BENEFITS TO SOCIETY

Real-time updates on tax reliefs changes

Tax laws and regulations are subject to frequent changes. Real-time updates ensure that taxpayers have access to the most current and accurate information regarding tax relief provisions. This helps them make informed decisions and take advantage of available tax benefits. By receiving real-time updates on tax relief changes, taxpayers can quickly adapt their financial planning and tax strategies to comply with the latest requirements. This reduces the risk of non-compliance and potential penalties.

Can record expenses anywhere

Recording expenses anywhere eliminates the need for manual paperwork, such as paper receipts or invoices. Instead, digital records can be easily created, stored, and accessed electronically, reducing physical clutter and the risk of losing important documents. By recording expenses immediately, there is a higher likelihood of accurately capturing all relevant details, such as the date, amount, and purpose of the expense. This helps prevent forgetting or overlooking expenses, leading to more accurate financial records.

Categorization of expenses into tax reliefs expenses and non-tax reliefs expenses

Categorizing expenses into tax relief and non-tax relief categories allows individuals and businesses to identify and track expenses that qualify for specific tax deductions, credits, or incentives. By focusing on tax relief expenses, taxpayers can maximize their eligible deductions and credits, ultimately reducing their overall tax liability and increasing their tax savings. Categorizing expenses into tax relief and non-tax relief categories provides valuable data for financial analysis and decision-making. It allows individuals and businesses to analyze the impact of different expense categories on their overall tax burden. This information can guide budgeting, cost management, and investment decisions, helping to optimize financial strategies and achieve financial goals.

FEEDBACK FROM USERS

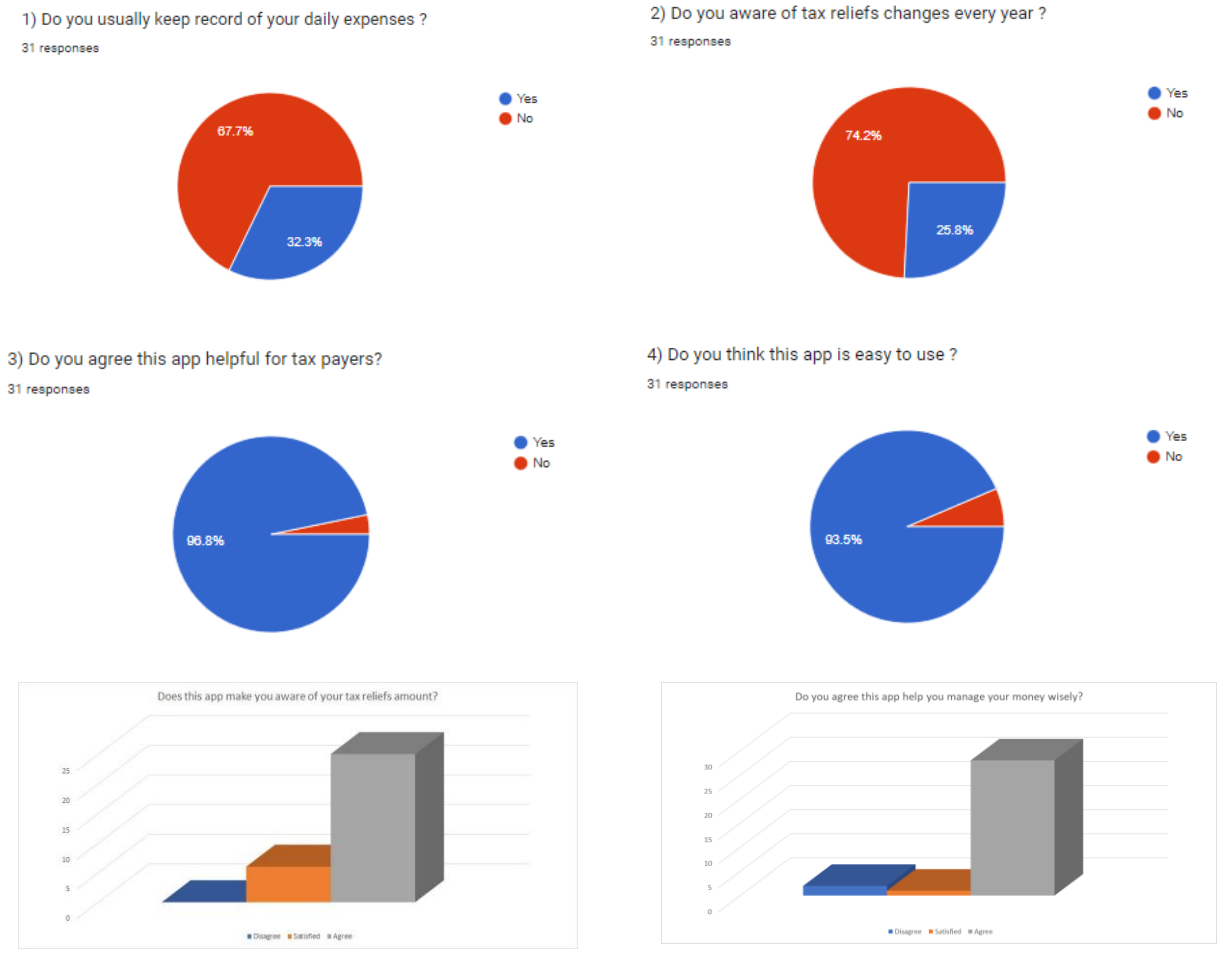

Figure 2. Survey Result

COMMERCIALIZATION POTENTIALS

Commercializing an innovation of converting systems, apps or moving technology, into a profit making and the process of developing a product that is appropriate for a certain market at a reasonable cost and satisfies the market's need. Improving ideas from applications that have been used from financial applications related to financial systems and expense management is one of the hard processes of identifying its features and function to the community and determining a technology's economic viability is a crucial prerequisite for developing effective commercialization plans. Our target user is the people who have trouble or difficulties in managing their financial income and expenses every day and user's whole are not aware of tax reliefs, especially among the young generation, which is the student and the workers who usually used to manage their earnings in savings and investment from their earnings. Every new technology to reach the market needs to thrive and prosper in continuously changing and

unpredictable business environment. This application will have the range of market and might achieve people's expectations with some of the commercialization potential.

CONCLUSION

My Tax Buddy makes life easier by helping users manage their finances easily and efficiently by monitoring, budgeting, accounting, and expense tracking but also gives helpful insights into money management. Based on the pie chart and feedback from the community, we have investigated that more users have the problem in tracking their tax relief because of being unaware of tax relief change and most of them don't have the tendency in recording their financial daily expenses. This problem will lead them to get to know the features of the application and the positive feedback will give a good impact to people as this application is suitable for the community in managing their income wisely, financial problems and identifying the tax relief.

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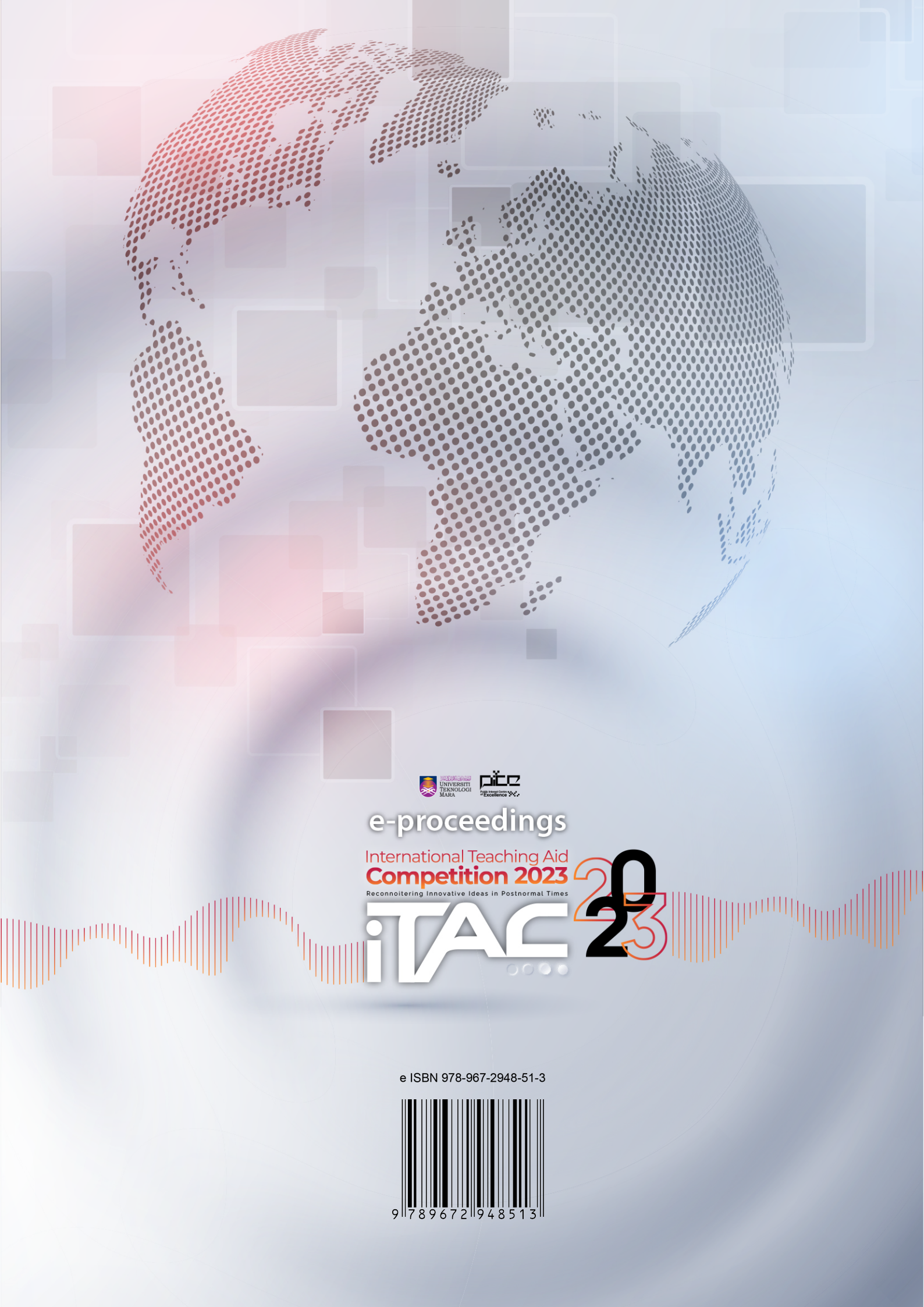

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