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MARA



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

RELIEF THE TAX CARD GAMES

Nurul Fatihah Binti Ali
Business and Management, UiTM Campus Bandaraya Melaka
2022772255@student.uitm.edu.my

Nurul Izzah Binti Shamsudin
Business and Management, UiTM Campus Bandaraya Melaka
2022930887@student.uitm.edu.my

Nursyazwani Binti Majdan
Business and Management, UiTM Campus Bandaraya Melaka
2022981093@student.uitm.edu.my

Norshahida Binti Rosli
Business and Management, UiTM Campus Bandaraya Melaka
2022758313@student.uitm.edu.my

Nurul Azrin Ariffin
Business and Management, UiTM Campus Bandaraya Melaka
nurulazrin@uitm.edu.my

ABSTRACT

The product that our group has invented is a teaching tool on tax exemption that emphasizes Malaysia's perspective. Our team created a card game called "Relief the Tax" for our teaching tool, which will be a deck of playing cards. The OECD defines tax as an obligatory, unrequited payment to the national government. Tax is the amount the government requires people to pay according to income and property. The taxes gained by the government will be used to assist the cost of government in services, goods and activities that the government has been handling. Tax is vital due to its contribution to a country's economic development. Despite the importance of tax, some people do not take it seriously and have slight knowledge about tax exemption. The objectives of this innovative card game are to educate individuals about tax exemptions as well as to raise awareness among individuals that will lead to more people taking advantage of tax exemptions. In this game, we have selected ten Gs under Relief in Lembaga Hasil Dalam Negeri Malaysia (LHDN) explanatory notes. Each of these Gs has a group of four cards containing information based on LHDN explanatory notes. To play the game, three players are needed where each player receives an equal number of cards. The cards have to be shuffled first before dealing the cards equally to the players. Then, the dealer begins by requesting a card from each player to complete the G's information. Once the first player gives his card, another player will continue asking for cards until a mistake is made, then another player will take turn to request for other cards. The four cards must be placed face down on the table in front of the player who has a complete G. The

player with the most sets is the winner. The card games we invented have commercialization potential and can later be bought by those who are interested in learning about the tax exemption in an entertaining way.

Keywords: Taxation, tax exemption, Gs, card games

BACKGROUND

Tax awareness is essential and has always been an exciting topic to discuss among the younger generations because they lack knowledge regarding relief tax. Regarding our product, this game has a uniqueness that enhances the strength of the player's memory in remembering all types of Gs' provided. We have come out with this product because most young generations are not formally exposed to taxation at the school level.

PROBLEM STATEMENT

Many people still refuse to pay income tax because they think it will decrease their salary. We should give awareness to the young generation regarding this matter as they are the continuation of our future generation.

OBJECTIVES

To help individuals to understand & use the deduction for income tax.

NOVELTY

The Relief the Tax card game's main draw is its informational materials that help players grasp tax exemptions more simply. The statements in this game underline the key idea of the tax category in the LHDN explanatory notes, making it easier for users of any experience level to read them because we chose the exact language when creating this card. As we emphasize the pattern and fonts that are appropriate for us to employ to entice consumers to play our card, the design of our card is another area that concerns us. The card has two distinct designs on either side. The interactive pattern, which has a user-friendly and not overly complex design, was used on the card's first side. In addition, we chose to utilize a soft palette colour for the side card and black for the typefaces on the opposite side.

COMMERCIALIZATION POTENTIALS

"Relief the Tax Card Games" can be played generally among students in university and for those who are already in their work life. It can help to give awareness to those who do not know about tax planning and get new general knowledge.

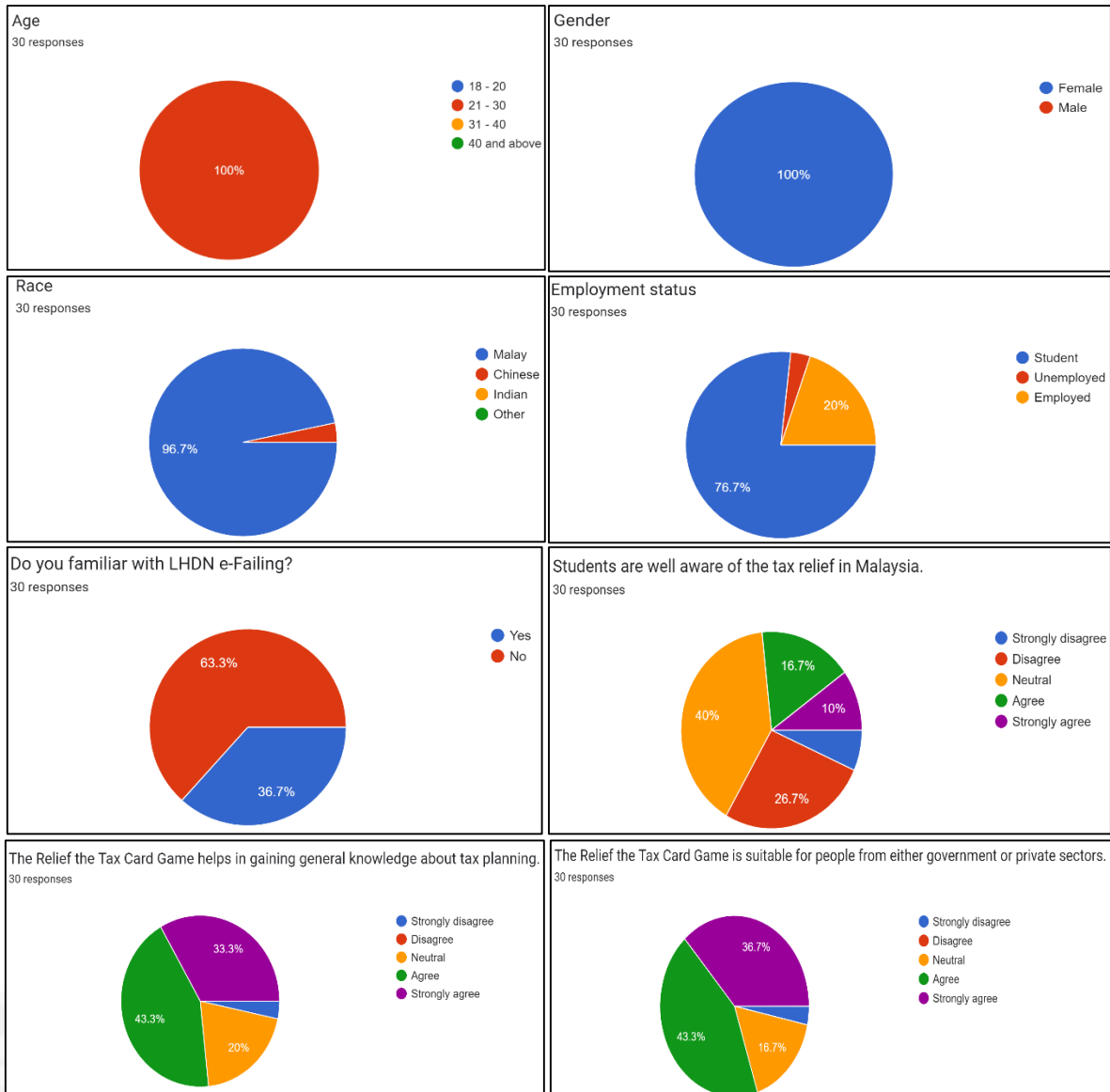
BENEFIT TO COMMUNITY

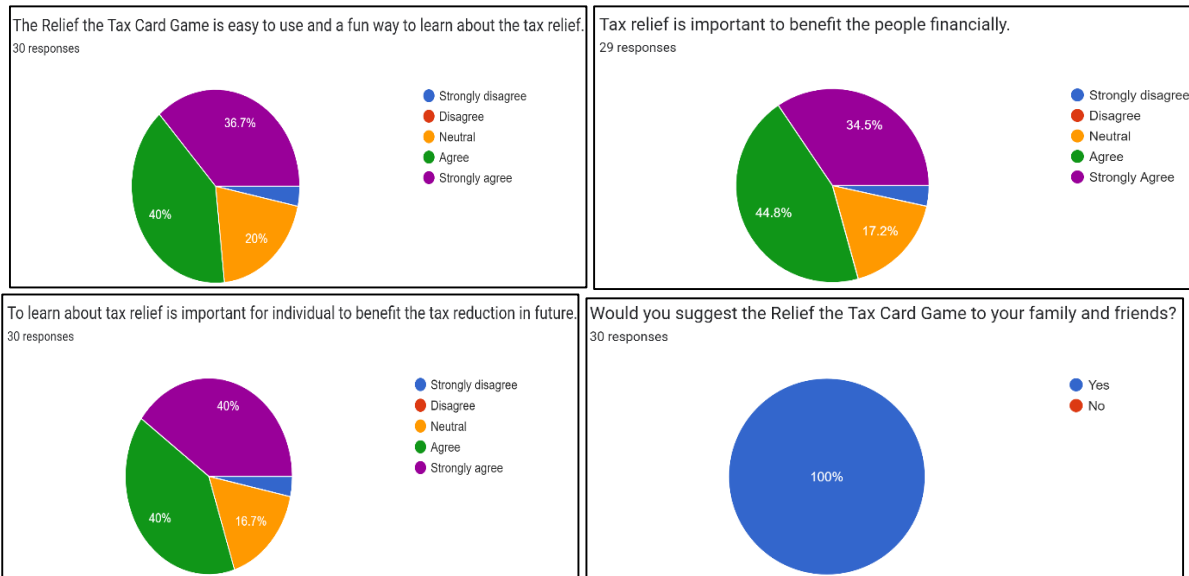
By providing new information and an overview of tax exemptions, our product benefits

customers who need assistance with tax preparation. Additionally, it benefits users and helps those who are already paying tax by lowering chargeable income. The money from the users' tax will once more be used for public expenses and development for the benefit of people. The game can raise awareness about people who are paying the government's set taxes, allowing them to be eligible for tax relief.

FEEDBACK FROM COMMUNITY

We have undertaken a survey of user knowledge and viewpoints based on tax exemption and opinions regarding using our product in order to assess the efficacy of our product. The survey's questions must be answered by 30 participants.





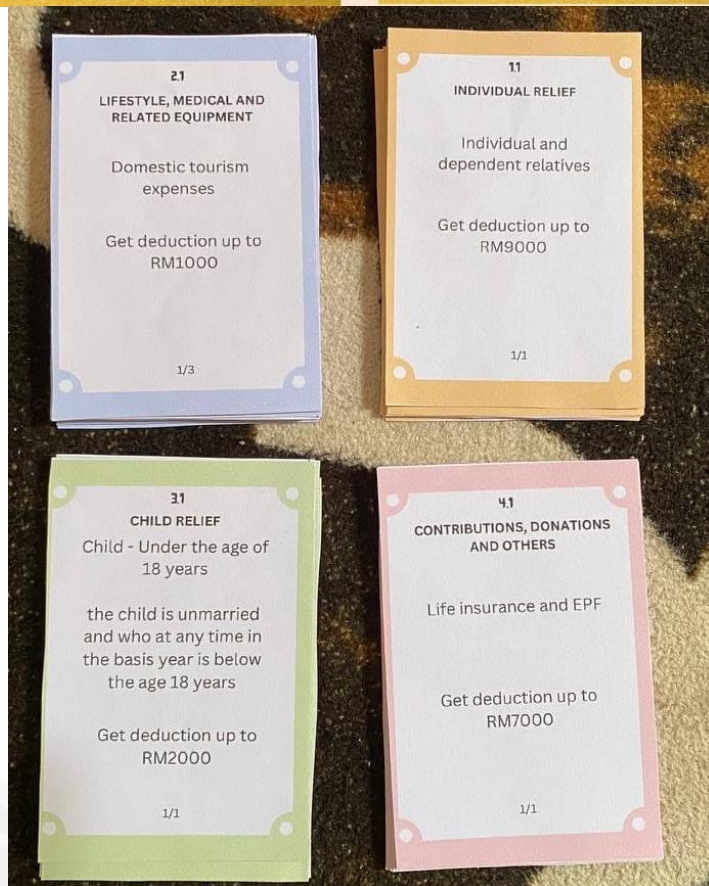
CONCLUSION AND REFLECTION

Utilizing various tax planning techniques allows you to lower your tax and save money for the future. Overall, this game can help people through exemptions and deductions. Tax deductions relate to contributions and donations, whereas tax relief concentrates on the needs of Malaysians.

APPENDICES



COLOURS	RELIEF TAX CATEGORY	EXPLANATION	Number of cards
ORANGE	1. INDIVIDUAL RELIEF	1.1 Individual and Dependent Relatives	1
		1.2 Disabled Individual	1
		1.3 Individual Spouse	1
		1.4 Husband/Wife Payment of alimony to former wife	3
		1.5 Education fees (Self)	4
BLUE	2. LIFESTYLE, MEDICAL AND RELATED EQUIPMENT	2.1 Domestic Tourism Expenses	3
		2.2 Medical treatment, special needs and carer expenses for parents	3
		2.3 Basic supporting equipment for disabled self, spouse, child or parent	2
		2.4 Purchase of personal computer, smartphone or tablet	2
		2.5 Purchase sports equipment for sports activity defined under Sports Development Act 1997	3
		2.6 Purchase of breastfeeding equipment for own use for a child aged 2 years and below	4
		2.7 Fertility treatment for self or spouse	3
Green	3. CHILD RELIEF	3.1 Child - Under the age of 18 years (unmarried)	1
		3.2 Child - 18 years above and studying	2
		3.3 Child care fees to a registered child care center/kindergarten for a child aged 6 years and below	3
		3.4 Child-disabled child (Unmarried)	2
		3.5 Child-disabled child (additional relief)	2
PINK	4. CONTRIBUTIONS, DONATIONS AND OTHERS	4.1 Life insurance and EPF	1
		4.2 Life insurance premium payments and takaful contributions	1
		4.3 Contribution to an approved scheme	1
		4.4 Payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for his own vehicle (not for business use)	2
		4.5 Contribution to the Social Security Organization (SOCSO)	2
		4.6 Education and medical insurance (Individual, husband, wife or child)	1
		4.7 Private retirement scheme and deferred annuity	1
		4.8 Net deposit in SSPN	2
		TOTAL CARDS	52



HOW TO PLAY THE GAMES?

RELIEF THE TAX		G1 Individual And Dependent Relatives	G2 Education Fees - Self	G3 Basic Supporting Equipment for Disabled Self, Spouse, Child or Partner
G1 Individual And Dependent Relatives	G1 Individual And Dependent Relatives	G1 Individual And Dependent Relatives	G2 Education Fees - Self	G3 Basic Supporting Equipment for Disabled Self, Spouse, Child or Partner
G15(a) Child-18 years and above and studying	G15(b) Child-18 years and above and studying	G15(c) Child-18 years and above and studying	G4 Education Fees - Spouse	G5 Basic Supporting Equipment for Disabled Spouse, Child or Partner
G15(d) Child-18 years and above and studying	G15(e) Child-18 years and above and studying	G15(f) Child-18 years and above and studying	G6 Education Fees - Spouse	G7 Basic Supporting Equipment for Disabled Spouse, Child or Partner
G15(g) Child-18 years and above and studying	G15(h) Child-18 years and above and studying	G15(i) Child-18 years and above and studying	G8 Education Fees - Spouse	G9 Basic Supporting Equipment for Disabled Spouse, Child or Partner
G15(j) Child-18 years and above and studying	G15(k) Child-18 years and above and studying	G15(l) Child-18 years and above and studying	G10 Education Fees - Spouse	G11 Basic Supporting Equipment for Disabled Spouse, Child or Partner
G15(m) Child-18 years and above and studying	G15(n) Child-18 years and above and studying	G15(o) Child-18 years and above and studying	G12 Education Fees - Spouse	G13 Basic Supporting Equipment for Disabled Spouse, Child or Partner
G15(p) Child-18 years and above and studying	G15(q) Child-18 years and above and studying	G15(r) Child-18 years and above and studying	G14 Education Fees - Spouse	G15 Basic Supporting Equipment for Disabled Spouse, Child or Partner
G15(s) Child-18 years and above and studying	G15(t) Child-18 years and above and studying	G15(u) Child-18 years and above and studying	G16 Education Fees - Spouse	G17 Basic Supporting Equipment for Disabled Spouse, Child or Partner
G15(v) Child-18 years and above and studying	G15(w) Child-18 years and above and studying	G15(x) Child-18 years and above and studying	G18 Education Fees - Spouse	G19 Basic Supporting Equipment for Disabled Spouse, Child or Partner
G15(y) Child-18 years and above and studying	G15(z) Child-18 years and above and studying	G15(aa) Child-18 years and above and studying	G20 Education Fees - Spouse	G21 Basic Supporting Equipment for Disabled Spouse, Child or Partner

- 1 Three players are needed where each player receives an equal numbers of card.
 - 2 The cards have to be shuffled first before dealing the cards equally to the players.
 - 3 Dealer begins by requesting a card from each player to complete the G's information
 - 4 Once the first player gives his card, another player will continue asking for the cards until a mistake is done
 - 5 Another player will take turn to request for other cards.
- Four cards must be placed face down on the table in front of the player who has a complete.



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