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1. 19th e-Proceeding International Conference on Business Studies and Education (ICBE)
2. *Jurnal Penyelidikan Pendidikan dan Teknologi Malaysia (JPPTM)*
3. International Journal of Business Studies and Education (IJBSAE)

TENTATIVE

19th ICBE International Conference on Business Studies and Education

Moderator: Dr. Melor Masdoki

Dates: 29–30 September 2025 (Monday & Tuesday)

Venue/Platform: Live Virtual Presentation via Google Meet

Website: <https://www.icbe.my>

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A. *IMPORTANT DATES & TIMELINE*

- Peer Review Period: 1 – 20 September 2025
- Notification of Acceptance: 21 September 2025
- Live Presentation Date: 29 September 2025

B. *CHAIRPERSONS*

Prof. Dr. J. Joshua Thomas
Professor, Department of Computing
UOW Malaysia KDU Penang University College

Ts. Dr. Letchumanan Shanmugam
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International Conference on Business Studies and Education (ICBE)

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e-ISSN: 2785-9479

Virtual Conference

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Dr. Melor Binti Masdoki
Social Science Department,
Kolej Mara Banting, Selangor, Malaysia



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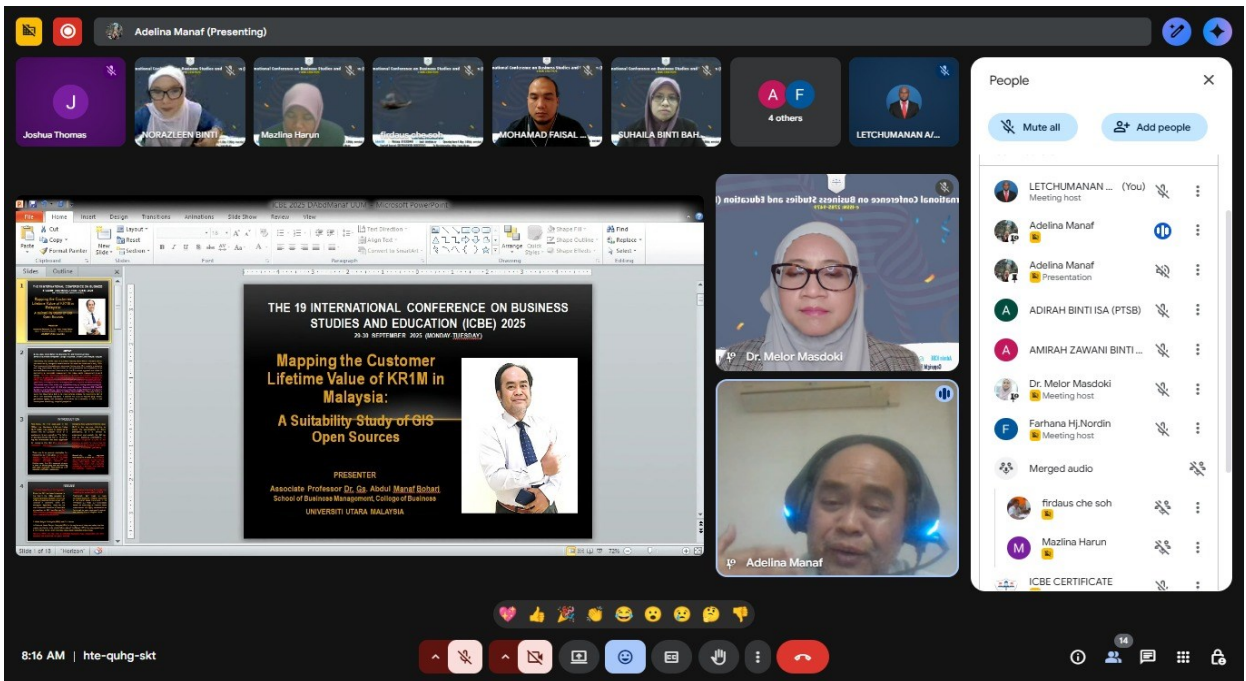
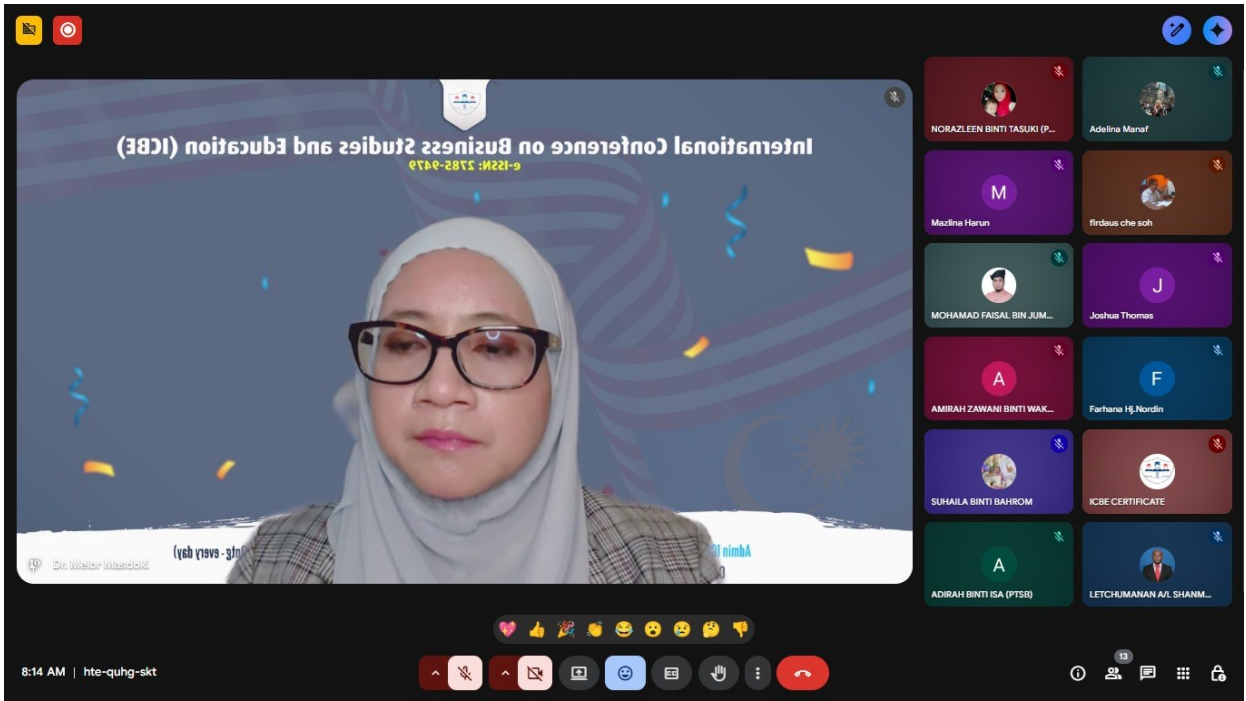


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firdaus che soh (Presenting, annotating)

THE EFFECTIVENESS OF INDUSTRIAL TRAINING IN DEVELOPING THE PROFESSIONALISM AMONG CIVIL ENGINEERING STUDENTS, POLYTECHNIC SULTAN MIZAN ZAINAL ABDIN

Prepared by:
MOHD FIRDAUS BIN CHE SOH

Paper ID:
ICBE-Sept'25-117

8:35 AM | hte-quhg-ckt

People

- Mute all
- Add people
- ADIRAH BINTI ISA (PTSB)
- AMIRAH ZAWANI BINTI ...
- Dr. Melor Masdoki (Meeting host)
- Farhana Hj.Nordin (Meeting host)
- Merged audio
- firdaus che soh
- Mazlina Harun
- firdaus che soh (Presentation)
- HAZMAN BIN MAT (PMS)
- ICBE CERTIFICATE (Meeting host)
- Joshua Thomas

8:35 AM | hte-quhg-ckt

firdaus che soh (Presenting, annotating)

Background of the study

- Industrial training is an essential component of technical and professional education, particularly within civil engineering programmes.
- It bridges academic learning with practical industry exposure, offering students valuable experience in real workplace settings and enabling them to apply theoretical knowledge in practical, real-life situations.
- Professionalism in civil engineering goes beyond technical competence; it encompasses ethical considerations, workplace communication, teamwork, and adaptability to industry demands.
- Employers increasingly seeking graduates who demonstrate not only academic excellence but also the ability to work effectively in a professional environment.
- Industrial training provides students with an important platform to familiarize themselves with industry standards, and collaborative project management practices.
- This research aims to assess the effectiveness of industrial training in developing the professionalism among civil engineering students. The study examines students' perspectives, to determine how training programs contribute to professional development.

8:36 AM | hte-quhg-ckt

People

- Mute all
- Add people
- LETCUMANAN ... (You) (Meeting host)
- Adelina Manaf
- ADIRAH BINTI ISA (PTSB)
- AMIRAH ZAWANI BINTI ...
- Dr. Melor Masdoki (Meeting host)
- Farhana Hj.Nordin (Meeting host)
- Merged audio
- firdaus che soh
- Mazlina Harun
- firdaus che soh (Presentation)
- HAZMAN BIN MAT (PMS)

8:36 AM | hte-quhg-ckt

ADIRAH BINTI ISA (PTSB) (Presenting, annotating)

Contribution

- Provides empirical evidence on visual aids' effectiveness in polytechnic English teaching.
- Highlights which aids are most impactful.
- Offers practical recommendations for lecturers and management.
- Suggests future research on long-term impacts and new technologies (AR/VR).

8:58 AM | hte-quhg-skt

In-call messages

Let contributors send messages

You can pin a message to make it visible for people who join later. Messages are being recorded with the call.

Joshua Thomas 8:59 AM
Thank you Ms. Adirah for the presentation

Few Questions/Suggestions

How did you bridge visual and verbal learning (visual aids) can vocabulary building, grammar understanding, and contextual usage in English learning.

Did the study compare visual aids with other teaching methods? (e.g., purely text-based or auditory approaches) to validate their effectiveness?
Section B : Less Frequent
[how did you address this in your research?]

What challenges did instructors face in integrating visual aids (technical, resource-based, or pedagogical), and how were these overcome?

Send a message

8:59 AM | hte-quhg-skt

SUHAILA BINTI BAHROM (Presenting, annotating)

Presentation Outline

19th International Conference on Business Studies and Education (ICBE)

PAPER ID: ICBE-Sept25-114

The slide displays a central diagram with a circular image of a rubber tree labeled 'Rubber Price Forecasting'. Eight numbered boxes are connected to this central image:

- 01 STUDY BACKGROUND
- 02 PROBLEM STATEMENT
- 03 OBJECTIVE
- 04 METHODOLOGY
- 05 FINDINGS & DISCUSSION
- 06 CONTRIBUTION
- 07 CONCLUSION
- 08 REFERENCES

9:05 AM | hte-quhg-skt

Mazlina Harun (Presenting, annotating)

Background of the study

- In today's digital learning environment, e-books have become a popular alternative to traditional printed textbooks.
- Among these, e-Books have emerged as a prominent tool, offering convenience, accessibility, and an innovative approach to acquiring knowledge.
- "Easy Notes" is simplified e-book designed to help students understand core concepts in Project Management in more concise and accessible way.
- This e-Book also is designed as a user-friendly digital companion supports self-paced learning.
- However, while digital tools are widely available, not much research has been done to explore how students actually feel about using such e-book, whether they find them helpful, user friendly or effective for their learning process.

9:18 AM | hte-quhg-skt

Mazlina Harun (Presenting, annotating)

In-call messages

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Joshua Thomas 9:25 AM
How do students perceive the usability of the Easy Notes e-book compared to traditional lecture materials or textbooks?

Did the study assess whether the e-book improved practical application of project management concepts, or was it limited to theoretical understanding?

To what extent do students feel that e-books should supplement or replace printed notes in project management courses? (Any questionnaire/survey?)

Suggestions
Your work even focused on digital learning adoption, cost-effectiveness, or integration with LMS (E-Contents)

Send a message

9:26 AM | hte-quhg-skt

AMIRAH ZAWANI BINTI WAKIH ANUAR (PMS) (Presenting, annotating)

01 Background of the Study

- Taxation, in the Malaysian context, taxation contributes more than half of federal government revenue, confirming its crucial role in financing national expenditure and sustaining socio-economic growth.
- Malaysia's tax framework has undergone significant reforms the introduction of the Self-Assessment System (SAS) in 2001 for corporate taxpayers and 2004 for individual taxpayers.
- By placing responsibility for accurate self-declaration directly on taxpayers, SAS was expected to reduce administrative burdens on the Inland Revenue Board of Malaysia (IRBM) while encouraging voluntary compliance.
- Implementing SAS through self-declaration effectively depends, however, not only on administrative reform but also on behavioural and psychological factors.

People

Mute all Add people

- ADIRAH BINTI ISA (PTSB)
- AMIRAH ZAWANI BINTI ...
- AMIRAH ZAWANI BINTI ... Presentation
- Dr. Melor Masdoki Meeting host
- Merged audio
- firdaus che soh
- Mazlina Harun
- HAZMAN BIN MAT (PMS)
- ICBE CERTIFICATE Meeting host
- MOHAMAD FAISAL B...
- NORAZLEEN BINTI TAS...

9:32 AM | hte-quhg-skt

NORAZLEEN BINTI TASUKI (POLISAS) (Presenting, annotating)

ADIRAH BINTI ISA MOHAMAD FAISAL SUHAILA BINTI BAH AMIRAH ZAWANI BL HAZMAN BIN MAT M Mazlina Harun 3 others LETCHUMANAN A...

PEMBANGUNAN DAN PENAMBAHBAIKAN ADVANCE WIND TURBINE TRAINER 2.0 SEBAGAI ALAT BANTU MENGAJAR KURSUS DEG30013 FUNDAMENTAL OF RENEWABLE ENERGY

NORAZLEEN BINTI TASUKI ICBE-Sept'25-116

JABATAN KEUBUDHAYAAN ELEKTRIK POLITEKNIK SUJUAN HAJI AHMAD SHAH

Dr. Melor Masdoki

NORAZLEEN BINTI TASUKI (POLISAS)

People

Mute all Add people

Search for people

IN THE MEETING

Contributors 13

- LETCHUMANAN L... (You) Meeting host
- Adelina Manaf
- ADIRAH BINTI ISA (PTSB)
- AMIRAH ZAWANI BINTI...
- Dr. Melor Masdoki Meeting host
- Farhana HJ.Nordin Meeting host
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10:02 AM | hte-quhg-skt

HAZMAN BIN MAT (PMS) (Presenting, annotating)

AMIRAH ZAWANI BL MOHAMAD FAISAL SUHAILA BINTI BAH firdaus che soh Mazlina Harun NORAZLEEN BINTI... 3 others LETCHUMANAN A...

International Conference on Business Studies and Education (ICBE)

Sistem Pengurusan Inventori Berasaskan Analisis Abc, Suatu Kajian Kes Di Pchem Supply & Services Sdn. Bhd.

ICBE-Sept-25-112

Hazman Bin Mat hazman@pms.edu.my

Dr. Melor Masdoki

HAZMAN BIN MAT (PMS)

People

Mute all Add people

ADIRAH BINTI ISA (PTSB)

AMIRAH ZAWANI BINTI...

Dr. Melor Masdoki Meeting host

Farhana HJ.Nordin Meeting host

Merged audio

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Mazlina Harun

HAZMAN BIN MAT (PMS)

HAZMAN BIN MAT (PMS) Presentation

MOHAMAD FAISAL BIN...

NORAZLEEN BINTI TAS...

SUHAILA BINTI BAHCOM

10:19 AM | hte-quhg-skt

MOHAMAD FAISAL BIN JUMRI (PSAS) (Presenting)

NORAZLEEN BINTI... AMIRAH ZAWANI BL... Mazlina Harun HAZMAN BIN MAT... firdaus che soh SUHAILA BINTI BAH... 3 others LETCHUMANAN AJ...

3. OBJEKTIF KAJIAN

Tujuan utama kajian ini adalah untuk menganalisis faktor-faktor yang menyumbang kepada kegagalan pelajar Sijil Asas Tahfiz PSAS dalam menamatkan pengajian. Secara khususnya, objektif kajian ialah:

1. Mengenal pasti tema-tema utama yang menjadi punca kegagalan pelajar.
2. Menentukan susunan keutamaan faktor kegagalan berdasarkan perspektif pelajar melalui pelaksanaan Teknik Kumpulan Nominal (NGT).

10:42 AM | hte-quhg-skt


People

- Mute all
- Add people
- AUIRAH BIN IISA (P118)
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- Merged audio
- firdaus che soh
- Mazlina Harun
- HAZMAN BIN MAT (PMS)
- MOHAMAD FAISAL BIN ...
- MOHAMAD FAISAL BIN ... Presentation
- NORAZLEEN BINTI TAS...
- SUHAILA BINTI BAHROM

SUHAILA BINTI BAHROM (Presenting, annotating)

Dr. Melor Masdoki Joshua Thomas SUHAILA BINTI BAHROM ADIRAH BINTI ISA (P... firdaus che soh Adolina Manaf Mazlina Harun MOHAMAD FAISAL B... AMIRAH ZAWANI BINTI... NORAZLEEN BINTI T... ICBE CERTIFICATE LETCHUMANAN AJ...

THANK YOU



International Conference on Business Studies and Education 2025 (ICBE)

9:13 AM | hte-quhg-skt

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Joshua Thomas 8:59 AM
Thank you Ms. Adirah for the presentation

Few Questions/Suggestions

How did you bridge visual and verbal learning (visual aids) can vocabulary building, grammar understanding, and contextual usage in English learning.

Did the study compare visual aids with other teaching methods? (e.g., purely text-based or auditory approaches) to validate their effectiveness?
Section B : Less Frequent
[how did you address this in your research?]

What challenges did instructors face in integrating visual aids (technical, resource-based, or pedagogical), and how were these overcome?

Send a message

Mapping the Customer Lifetime Value of KR1M in Malaysia: A Suitability Study of GIS Open Sources

Dr. Gs. Abdul Manaf Bohari, Dr. Cheng Wei Hin², Dr. Khairol Anuar Ishak³

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E-mail: manafdr@uum.edu.my

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Abstract

Traditionally, the lifetime value of business including *Kedai Rakyat 1Malaysia* (KR1M) was measured by non-spatial model since the first model was introduced in early 1930s. The fundamental of establishment of customer lifetime value (CLV) model is to determine how long the business can be survived as well as determine the sustainability of the business. Based on current literature review, the CLV method, approach and model is dominating by non-spatial measurement, that makes spatial measurement is out-of context. The main objective of the study is to review the suitability of GIS open source for mapping the CLV of KR1M purposely to estimate the sustainability of KR1M. The comparisons are based on feature, tools and capability/platform, specifically with regard to task for mapping the CLV in spatial environment setting. The method used in this study was exploration study by testing and evaluating the performance of the eight (8) GIS open sources such as Quantum GIS, PostGIS, GeoServer and MapServer, OpenLayers and Leaflet, GDAL/OGR, Pythonic Spatial Libraries, GeoNode and MapStore, and Cloud-Native GIS Tools. The major finding is found that Cloud-Native GIS is the most preferred choices for mapping the CLV of KR1M, with reasonable arguments. In addition, this study will help the policy makers, government agency, and researcher in visualized the sustainability of KR1M in real marketplace, accordingly to spatial perspective.

Keywords : *Kedai Rakyat 1Malaysia (KR1M); Customer Lifetime Value; GIS Open Source*

Sistem Pengurusan Inventori Berasaskan Analisis ABC, Suatu Kajian Kes di PChem Supply & Services Sdn. Bhd.

Hazman Mat

Jabatan Perdagangan, Politeknik Muadzam Shah, Bandar Muadzam Shah, Pahang, Malaysia
E-mail: [hazman@pms.edu.my](mailto: hazman@pms.edu.my)

Abstrak

Sistem pengurusan inventori berasaskan Analisis ABC adalah pendekatan pengurusan inventori yang menyediakan penyelesaian kepada susunatur yang lebih sistematik dan efektif serta membantu capaian yang lebih mudah kepada inventori dengan menKUGkelaskan item inventori kepada 3 kelas utama iaitu Kelas A, Kelas B dan Kelas C berdasarkan peratus kekerapan penggunaannya. Kajian kes berbentuk kualitatif melalui pemerhatian langsung terhadap sistem pengurusan inventori berkomputer dan susunatur inventori fizikal di Unit Stor dan Logistik , temubual berstruktur terhadap responden daripada kalangan pengurus dan kakitangan dan semakan dokumen yang berkaitan mendapati terdapat permasalahan dan isu dari segi ketepatan dan capaian inventori dalam pengurusan inventori di Syarikat PChem Supply & Services Sdn Bhd. yang boleh ditambahbaik dengan mempraktikkan pengurusan inventori berasaskan Analisis ABC. Oleh itu, cadangan penambahbaikan terhadap pengurusan inventori telah diberikan dan dilaksanakan kepada sistem pengurusan inventori berkomputer dan sistem pengurusan inventori fizikal syarikat. Hasilnya, objektif kajian kes ini telah tercapai dengan pengurusan inventori yang lebih sistematik, efektif dan capaian inventori yang lebih mudah.

Kata kunci: *Kajian Kes; Sistem Pengurusan Inventori; Analisis ABC*

ANALISIS FAKTOR KEGAGALAN PELAJAR MENAMATKAN PENGAJIAN PROGRAM SIJIL ASAS TAHFIZ DI PSAS MELALUI TEKNIK KUMPULAN NOMINAL

Mohamad Faisal Jumri¹, Muhammad Solihin Yaakub², & Mohd Zaid Ismail³

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Abstrak

Kajian ini dijalankan untuk meneliti faktor-faktor yang menyumbang kepada kegagalan pelajar menamatkan pengajian dalam Program Sijil Asas Tahfiz di Politeknik Sultan Azlan Shah (PSAS). Isu ini dianggap kritikal kerana kadar pengekalan pelajar yang rendah boleh menjejaskan keberkesanan program, kelestarian institusi, serta pencapaian objektif pendidikan nasional dalam melahirkan huffaz berkemahiran. Bagi mencapai tujuan ini, kajian menggunakan Teknik Kumpulan Nominal (NGT) dengan melibatkan lima orang pensyarah sebagai pakar dan 26 orang pelajar yang tidak menamatkan pengajian sebagai responden. Analisis mengenal pasti lima faktor utama yang menyumbang kepada kegagalan pelajar, iaitu faktor pembelajaran, sosial dan keluarga, psikologi, persekitaran serta kemudahan fizikal, dan aspek institusi serta reka bentuk kurikulum. Faktor pembelajaran didapati paling dominan, diikuti oleh faktor sosial dan keluarga, psikologi, persekitaran, dan kurikulum. Penemuan ini menegaskan keperluan strategi pengajaran yang lebih berkesan, bimbingan motivasi berterusan, sokongan sosial daripada keluarga dan komuniti, serta penambahbaikan dalam reka bentuk kurikulum dan persekitaran pembelajaran yang kondusif. Implikasi kajian ini menunjukkan bahawa usaha kolektif antara pensyarah, pentadbir, keluarga, dan institusi perlu diberi penekanan bagi mengurangkan kadar kegagalan serta meningkatkan kejayaan akademik dan spiritual pelajar. Secara keseluruhannya, dapatan ini berpotensi menjadi rujukan penting dalam perancangan intervensi strategik bagi memperkukuh kelestarian program Sijil Asas Tahfiz di Politeknik Sultan Azlan Shah.

Kata kunci: *kegagalan pelajar, Program Sijil Asas Tahfiz, Teknik Kumpulan Nominal (NGT), faktor pembelajaran, sokongan sosial*

Application of Box-Jenkins Models for Forecasting Global Rubber Market Trends

Suhaila Bahrom

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Abstract

Global rubber prices are subject to fluctuations influenced by market demand, supply dynamics, and economic factors, making accurate forecasting essential for producers, traders, and policymakers. This study aims to apply the Box–Jenkins ARIMA model to forecast monthly global rubber prices from October 2021 to April 2025 and evaluate the forecasting performance. Monthly rubber price data from the Federal Reserve Economic Data (FRED) database, covering the period from January 1990 to April 2025, were analysed, with the dataset split into 90% for training and 10% for testing. Two models, ARIMA(0,1,1) and ARIMA(1,1,0), were developed and compared based on forecasting accuracy using Mean Absolute Error (MAE), Root Mean Squared Error (RMSE), and Mean Absolute Percentage Error (MAPE). Results indicate that ARIMA(0,1,1) provided slightly better accuracy (MAE = 15.82, RMSE = 18.70, MAPE = 16.83%) than ARIMA(1,1,0), suggesting that ARIMA(0,1,1) produces good predictions for short-term projections of global rubber prices. These projected results may offer useful insights for Malaysia, as one of the world’s leading natural rubber exporters, in guiding trade planning, supporting risk management, and informing future strategies. Future research could integrate volatility models, exogenous economic variables, or hybrid approaches to strengthen predictive performance and enhance the practical relevance of modelling outcomes.

Keywords : *Arima Model; Box-Jenkins; Global Rubber Price; Time Series Analysis*

The Effectiveness of HIRARC Implementation at Laboratories and Workshop, Civil Engineering Department, Polytechnic Sultan Mizan Zainal Abidin

Mazlina Bt Harun¹, Mohd Firdaus Bin Che Soh²

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Abstract

Hazard Identification, Risk Assessment, and Risk Control (HIRARC) play a critical role in ensuring workplace safety by identifying potential hazards and mitigating risks. This study evaluates the implementation and effectiveness of HIRARC within the Civil Engineering Department's laboratories and workshops at Polytechnic Sultan Mizan Zainal Abidin (PSMZA). Using a quantitative and descriptive approach, data were collected through questionnaires distributed to 30 laboratory supervisors and course lecturers. The findings, analyzed using SPSS version 27.0, indicate a high level of effectiveness, with an average mean score of 4.153. These results underscore the success of current HIRARC practices while providing a foundation for potential improvements to enhance safety and risk management further.

Keywords : *Effectiveness, Hazard Identification, Risk Assessment, and Risk Control, Laboratories and Workshop, Civil Engineering*

PEMBANGUNAN DAN PENAMBAHBAIKAN *ADVANCE WIND TURBINE TRAINER 2.0* SEBAGAI ALAT BANTU MENGAJAR KURSUS DEG30013 FUNDAMENTAL OF RENEWABLE ENERGY

Norazleen binti Tasuki¹, Azimah binti Jusoh@Alias², Maziatun binti Mohamad Mazlan³

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Abstract

Inovasi dalam bidang Pendidikan Teknikal dan Latihan Vokasional (TVET) memainkan peranan penting dalam meningkatkan kualiti proses pengajaran dan pembelajaran, khususnya dalam bidang teknologi hijau dan tenaga boleh diperbaharui. Kajian ini memfokuskan kepada pembangunan dan penambahbaikan *Advance Wind Turbine Trainer 2.0*, iaitu sebuah alat bantu mengajar (ABM) yang direka khas untuk menyokong pelaksanaan kursus DEG30013 – *Fundamental of Renewable Energy* di Politeknik Sultan Haji Ahmad Shah. Berbanding versi terdahulu yang hanya menyokong penggunaan satu jenis turbin, versi 2.0 telah ditambah baik dengan keupayaan untuk menggunakan dua jenis turbin berbeza, iaitu turbin angin jenis menegak (*vertical axis*) dan mendatar (*horizontal axis*), secara bergantian mengikut keperluan pembelajaran. Selain itu, sistem ini turut dilengkapi dengan komponen sokongan seperti sistem penyimpanan tenaga (bateri), inverter, dan beban sebenar seperti lampu untuk mensimulasikan penggunaan tenaga. Penambahbaikan ini bertujuan mewujudkan simulasi sistem tenaga angin yang lebih fleksibel dan realistik, sekaligus meningkatkan kefahaman pelajar secara interaktif.

Kata kunci: alat bantu mengajar, tenaga boleh diperbaharui, turbin angin, TVET, pendidikan teknikal

Exploring Student Perspectives on The Effectiveness of Using E-Book: Easy Notes for Project Management and Practices

Mazlina Bt Harun¹, Mohd Firdaus Bin Che Soh²

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Abstract

This study aims to explore students' perceptions of using E-Book Easy Notes for Project Management and Practices among students taking the Project Management and Practices Course at Polytechnic Sultan Mizan Zainal Abidin. In an era where digital learning tools are increasingly pivotal in education, e-Books offer simplified, accessible, and innovative methods to navigate complex subjects. The objective of this research is to evaluate students' perceptions of the usability and effectiveness of e-Book Easy Notes in learning Project Management and Practices. This study uses a quantitative method through a questionnaire distributed to 62 students in the Civil Engineering Department who take this course. The data is analyzed using statistical software (SPSS) version 27.0 to identify the respondent perception, learning experience using E-Book, level of effectiveness of E-Book and respondents' perception using this E-Book as a supplementary learning resource. The findings of the study shows that the respondent's perception of this E-Book was rated very positively, with the average mean score of 4.71 and 0.58 standard deviation. While in terms of learning experience aspect, this E-Book was also rated with an average mean score of 4.73 and a standard deviation of 0.51. The effectiveness of this E-Book is also rated as very good with an average score of 4.78. For the respondent's satisfaction using this E-Book, the average mean score obtain is 4.75 and 0.51 standard deviation. Based on the findings obtained, it shows that this E-Book is a very effective and useful learning tool for students. It also has the potential to continue to be widely used in improving the learning experience among students.

Keywords : *Students Perspective, Effectiveness, E-Book Easy Notes for Project Management and Practices*

Exploring The Impacts of Visual Aids On English Language Learning At Politeknik Tuanku Sultanah Bahiyah, Kulim

Adirah bt Isa¹, Nadiah bt Zainol Abidin@Md Ghazali²

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Abstract

English proficiency is a critical component of academic success and professional development within Malaysia's polytechnic, where both functions as a compulsory subject and as a medium of instruction. However, students frequently encounter challenges acquiring the language. This study examines the impact of visual aids on English language learning among semester 5 students at Politeknik Tuanku Sultanah Bahiyah, Kulim (PTSB). It investigates the impacts of visual aids such as pictures, online tools, videos, and PowerPoint slides in improving comprehension, motivation and engagement. The research was conducted using a structured questionnaire adapted from validated instruments and administered to 53 respondents. The data has been analysed using SPSS. The findings demonstrate that integrating visual aids significantly improve English learning by making lessons more engaging and improving students' understanding and motivation. Recommendations are provided for incorporating visual aids into English language teaching.

Keywords : *Pedagogical tools; TVET; Visual aids*

The Impact of Tax Knowledge, Tax Morale, and Tax Awareness Towards Tax Compliance Behaviour Among Potential Taxpayers of Commerce Department Students in Politeknik Muadzam Shah

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Abstract

Introduction of the Self-Assessment System (SAS) in 2001 for corporate taxpayers and 2004 for individual taxpayers represented a paradigm shift in tax administration, in which students as a youth and potential tax payer in future represent a particularly vulnerable group in terms of readiness on tax compliance behaviour. This study attempts to investigate the impact of tax knowledge, tax morale and tax awareness towards tax compliance behaviour among potential taxpayers of Commerce Department Students in Politeknik Muadzam Shah. A theoretical framework was developed based on the Theory of Planned Behavior. This study applied a quantitative research design in order to identify relationship between the independent variables and dependent variable. A structured questionnaire was distributed to the 584 Commerce Department Students in Politeknik Muadzam Shah. The data gain was then been analyse by using SPSS Statistic 29 with descriptive analysis, reliability analysis, pearson correlation analysis and linear regression. The data analysis from 298 completed respondent revealed that tax knowledge, tax morale and tax awareness have significant influences on the tax compliance behaviour among Commerce Department Students as a potential taxpayers in future time. The results of this study are also in line with the Theory of Planned Behaviour, provide strong empirical evidence that all three factors significantly affect tax compliance behaviour, with tax awareness emerging as the strongest variable, followed by tax morale and tax knowledge. This present study, however, has limitations on not include students from non-commerce fields and students from other institute higher learning as this study only focused on commerce students from a single polytechnic. Other critical factors towards tax compliance behaviour such as tax complexity and tax cost were not included.

Keywords : *Tax knowledge, tax morale, tax awareness, tax compliance behaviour, theory of planned behaviour.*
