



Introducing Tax Education in Non-Accounting Curriculum: Evidence from Academicians [†]

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Abstract: Taxation is the key source of revenue for most developing countries in the world. Despite their reliance on taxes, most governments confront comparable revenue collection issues. For instance, Malaysia had the fourth lowest tax ratio among Asian and Pacific nations. This is quite surprising because a self-assessment system (SAS) has been in place for over two decades, yet voluntary compliance is still missing. Despite this, past research has revealed that Malaysian taxpayers appear to be tax illiterate. Thus, the purpose of the study was (i) to analyze the need for introducing tax subjects in non-accounting curriculums among academicians from non-accounting fields, (ii) to measure tax knowledge among non-accounting academicians, and (iii) to determine the preferences of non-accounting academicians on taxation topics if tax subjects are integrated into non-accounting curriculums. In September 2021, an online questionnaire was sent to all non-accounting academicians within the Universiti Teknologi MARA (UiTM) system over a three-week period. There were 358 responses in all, with 349 questionnaires usable for data analysis. According to the findings, (i) most respondents probably agreed that tax subjects should be taught in all faculties, (ii) 50.4% of respondents demonstrated tax literacy, and (iii) real property and gains tax, tax planning for small businesses, and small company tax were the three most preferred tax topics. Despite the fact that Malaysia's self-assessment system has been in place for over two decades, 41.8% of respondents had just a moderate understanding of taxes. The findings offer insight into how the Malaysian Ministry of Higher Education and the Malaysian Inland Revenue Board may work together to deliver tax education to non-accounting students at the tertiary level. As a result, because the sample was confined to all UiTM academicians from non-accounting fields, the findings should be interpreted and generalized with caution.

Keywords: tax education; non-accounting curriculum; academicians



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1. Introduction

Taxation is the key source of revenue for most developing countries in the world. Most governments rely on taxes to provide public goods and services to their residents, such as schools, hospitals, universities, and public transportation. Despite their reliance on taxes, most governments confront comparable revenue collection issues. According to the [1] study, certain nations have an extremely low tax percentage. Malaysia had the fourth lowest tax ratio among Asian and Pacific nations in the [1] report. It should be emphasized that the tax ratio relates to the ratio of taxes to gross domestic product (GDP). Surprisingly, the [1] report was based on tax revenue data from 2018, meaning that the low tax percentage has nothing to do with the present problem, the COVID-19 pandemic, which has caused serious challenges to tax systems and economies across Asia and the Pacific. In Malaysia, for example, a self-assessment system (SAS) has been in place for over two decades, yet voluntary compliance is still missing [2]. Ref. [3] contends that the

influence of the SAS on a low tax ratio cannot be separated. This is because a SAS expects all taxpayers to be honest and responsible when it comes to returning their tax forms and keeping accurate records. With the SAS in hand, tax officials' responsibilities have passed to them. Ref. [4] revealed that one year after SAS was implemented for individual taxpayers in Malaysia, taxpayers had to comprehend, interpret, and obey all laws and regulations while filling their income tax return forms to avoid fines for non-compliance. To submit a valid tax return and obey tax rules and regulations, all taxpayers must have a fundamental awareness of personal taxation, allowable charges, refunds, exemptions, and relief.

Despite this, past research [5–9] has revealed that Malaysian taxpayers appear to be tax illiterate. Ref. [5] found, for example, that 30% to 50% of Malaysian taxpayers are tax ignorant. According to [9], only 10.67 percent of 995 respondents had a high degree of tax knowledge. Their findings revealed that the lack of tax knowledge could be attributed to non-accounting undergraduates who never received formal tax instruction. According to their findings, the majority of respondents wanted to learn more about taxation. Their findings are consistent with [8], who discovered that more than 90% of respondents thought tax subjects should be taught in all undergraduate faculties. Ref. [10] argued that integrating tax law and tax knowledge in social science education programs would be a step in the right direction. Meanwhile, Ref. [11] noted that the greater corporate tax compliance rate in Japan was mostly due to the efforts of the Japanese National Tax Administration (NTA), which included tax education for primary school pupils. According to the NTA, these primary school pupils are their future taxpayers; thus, teaching tax education at an early age may help them understand their role and responsibility as citizens to submit proper returns and pay their tax obligations. According to [12], the American Internal Revenue Service has dedicated a part of their website to "Understanding Taxes" for secondary school pupils and other learners. The Ministry of Education in Malaysia has recently integrated tax education into the mathematics syllabus for Form 5 students, probably because of the successful introduction of tax education to elementary school pupils in several countries, such as Japan. As pointed out by [13], because the vast majority of school-aged students are future taxpayers, implementing tax education at the school level should have the highest likelihood of success.

Furthermore, in addition to formal tax education, several tax authorities also implement informal tax education initiatives, such as the Indonesian government's annual Pajak Bertutur, which aims to raise tax knowledge among young people [14]. This annual program seeks to provide a variety of tax-related educational activities to students at all levels of education, including elementary, middle, high, and university. In Malaysia, the Inland Revenue Board of Malaysia (IRBM) has launched several informal education programs for schoolchildren, including tax camps, junior tax officers at Kidzania, speech contests, quizzes, and trips to IRBM offices [15]. It is undeniably beneficial for pupils to understand taxes at a young age, since they will be paying taxes in the future.

Previous research has shown that tax knowledge has a significant impact on tax compliance. In Malaysia, studies by [16,17] found a relationship between tax knowledge and tax compliance. Meanwhile, Ref. [3] found a significant difference in tax knowledge between Indonesian students who received tax education and those who did not. Another research study conducted by [18] in Indonesia found that tax education improves tax knowledge. However, as [16] notes, only accounting and certain business management students are exposed to tax subjects at university level in many higher learning institutions across the world, including Malaysia. Tax subjects, for example, were formerly solely offered to undergraduate students from the Faculty of Accountancy at Universiti Teknologi MARA (UiTM). Meanwhile, for the non-accounting fields, tax subjects were only offered as an elective to undergraduate students from the Faculty of Administrative Science and Policy Studies. Future taxpayers are rationally anticipated, and this is predicted to have a direct influence on tax compliance. Perhaps this is one of the elements contributing to Malaysia's low tax ratio, which is the result of low tax awareness and understanding among taxpayers. Even though tax knowledge may be learned through self-learning, formal education, and

informal education, Ref. [3] asserted that few people are eager to study it. According to [19], most individuals see taxes as a burden that should be avoided. Therefore, is it still essential to teach taxation to students across all faculties? Or has digitization made it simpler for all taxpayers to access tax information, such as through the IRBM website or the MyTax app? What are academics' opinions on the importance of tax education? They are Malaysian individual taxpayers, some of whom have been taxpayers for many years. As a result, this study aimed to bridge the gap.

The purpose of this study is threefold: first, to analyze the need for introducing tax subjects in non-accounting curriculums among academicians from non-accounting fields; second, to measure the level of tax knowledge among non-accounting academicians; and third, to determine the preferences of non-accounting academicians regarding taxation topics if tax subjects are integrated into non-accounting curriculums. This study will draw attention to the importance of tax education that could have a direct impact on tax compliance in Malaysia.

2. Materials and Methods

The study adopted a quantitative approach, employing an online survey to collect the opinions and experiences of non-accounting academicians at UiTM regarding integrating tax subjects into non-accounting curriculums. At the time of the study, based on an unpublished report from UiTM Shah Alam's Infostructure Division, the total number of active academicians in the UiTM system was 8975. To ensure that the findings could be generalized to the target population, the study employed simple random sampling techniques. An online survey was emailed to all non-accounting academicians through the UiTM system. The data collection was carried out over a period of three weeks in September 2021. In total, 358 responses were collected. Of these, 9 questionnaires were partially completed and were discarded. Hence, 349 questionnaires were usable for data analysis.

The survey was designed by using a Google Form to collect the data. The survey was divided into four sections. Section A focused on the demographics of respondents. Section B discussed the significance of tax education in the non-accounting curriculum. Section C, on the other hand, was concerned with academicians' tax knowledge. Finally, Section D focused on preferred tax topics that should be taught if tax subjects are introduced.

3. Results and Discussion

3.1. The Respondents' Profiles

Table 1 shows the demographics of the respondents. Female academicians made up around 74% of the responses, while male academicians made up 26%. More than 55% of respondents were between the ages of 31 and 40, with 29.4% being between the ages of 41 and 50. There were two responses that were over the age of 60. The majority of respondents were aged 31 and above (57%), suggesting that they may have had previous experience as taxpayers. Approximately 78% of respondents were married, while 18.5% were single. In terms of education, over 70% of respondents said they held a master's degree. Around 28% of respondents had a PhD. When asked about their working experience, around 26% said they had 6 to 10 years, while 34.2 percent said they had more than 15 years. Meanwhile, around 40% of those surveyed earned more than RM 8000 per month, with 35.2% earning between RM 6000 and RM 8000 per month. According to a cross-tabulation study, 89 respondents with a monthly salary of more than RM 8001 had worked for more than 15 years. Further research showed that these 89 respondents were Malaysian taxpayers who may have had some knowledge of and experience with tax laws. Regarding the cluster, the largest group of respondents (40.1%) were from Science and Technology, followed by 31.2% from Business and Management, 16.9% from the Academy of Language Studies, 10.3% from Social Sciences and Humanities, and 1.4% from the Academy of Contemporary Studies.

Table 1. The respondents' profiles.

Characteristics		Frequency (n)	Percentage (%)
Gender	Male	97	27.8
	Female	252	72.2
Age	≤30 years old	9	2.6
	31–40 years old	199	57.0
	41–50 years old	97	27.8
	51–60 years old	42	12.0
	>61 years old	2	0.6
Marital Status	Single	65	18.6
	Married	273	78.2
	Others	11	3.2
Education	Bachelor's degree	4	1.1
	Master's degree	243	69.6
	Doctor of Philosophy	101	28.9
	Doctor in Business Administration	1	0.3
Work Experience	≤5 years	37	10.6
	Between 6–10 years	90	25.8
	Between 11–15 years	110	31.5
	≥15 years	112	32.1
Monthly Salary	≤RM 4000	16	4.6
	Between RM 4001–RM 6000	69	19.8
	Between RM 6001–RM 8000	123	35.2
	≥RM 8001	141	40.4
Cluster	Business & Management	109	31.2
	Social Sciences & Humanities	36	10.3
	Sciences & Technologies	140	40.1
	Academy of Contemporary Studies	5	1.4
	Academy of Language Studies	59	16.9

3.2. Opinion on Introducing Tax Subjects into Non-Accounting Curriculum

The first objective of the current study was to analyze the need for introducing tax subjects in non-accounting curriculums among academicians from non-accounting fields. Three questions were designed to assess the opinions. All items were rated on a five-point Likert scale, with one representing “strongly disagree” and five representing “strongly agree”. Table 2 below highlights the mean scores and standard deviation of the three opinions examined in this study. The findings show that most respondents were likely to agree (mean = 3.95) that tax subjects should be introduced to all faculties, and most respondents (mean = 3.93) believed that tax subjects should be offered as an elective subject in their faculty. This implies that the respondents agree that tax subjects should be introduced to all faculties as an elective subject. Still, the respondents did not have a strong opinion (mean = 3.03) about whether tax subjects should be made a required course in their faculty.

Table 2. Opinion on introducing tax subject into non-accounting curriculum.

Statement	Strongly Disagree %	Disagree %	Neutral %	Agree %	Strongly Agree %	Mean	Standard Deviation
Tax subjects should be introduced to all faculties.	4.3	8.0	13.8	36.7	37.2	3.95	1.104
Tax subjects should be introduced as an elective course in my faculty.	3.7	9.5	14.0	36.1	36.7	3.93	1.104
Tax subjects should be introduced as a compulsory course in my faculty.	14.0	22.1	28.9	16.6	18.3	3.03	1.298

The mean of 3.03 was predicted since these respondents are working taxpayers, with some having more than 15 years of experience, and their tax knowledge may have improved because of their experience as taxpayers. Upon checking, it was discovered that 325 of the 349 respondents had been taxpayers for the previous five years. Perhaps this is a reason why some respondents believed it was unnecessary to make tax subjects a compulsory

course for their faculty. In line with [3]’s study, tax knowledge may be gained through self-study, formal education, and informal education.

Furthermore, respondents were surveyed on what level they think is best for implementing tax education. Figure 1 demonstrates that most respondents (78%) believed that tax subjects should be introduced at university level. Perhaps this is due to their limited opportunities to learn tax as undergraduate students. This is because many Malaysian higher learning institutions offer tax subjects to accounting and business undergraduate students. As a result, undergraduates from non-accounting fields need to learn informally, either via IRBM’s website, via MyTax, or by seeking a tax agent while completing tax returns. Only 20% of respondents indicated a secondary school level. Perhaps it is because there was no formal tax education in Malaysian secondary schools before 2020. As a result, some taxpayers were only able to take tax subjects at university or through informal tax education. Nonetheless, beginning in 2020, our Ministry of Education has included taxation in the mathematics curriculum for Form 5 students. Surprisingly, only two people (1%) thought tax subjects should be taught in primary school. The National Tax Administration (NTA) suggested that offering tax education at a young age might help primary school pupils understand their role and responsibility as citizens to file proper returns and pay their tax obligations [11]. This is something that our Ministry of Education should also learn.

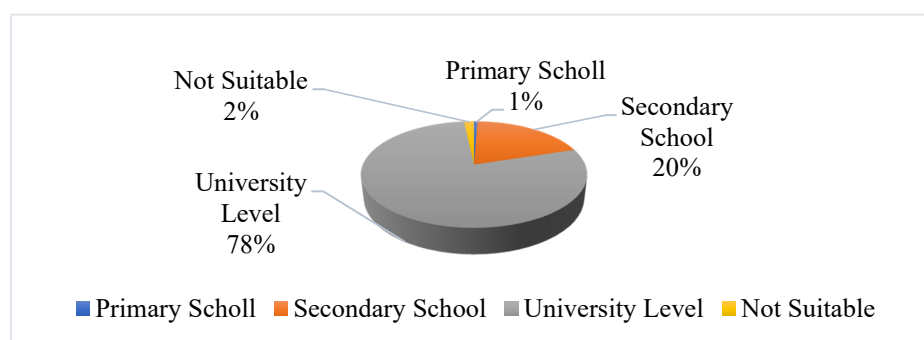


Figure 1. Level for introducing tax subjects.

Next, Table 3 presents opinions on the importance of tax education. On a five-point Likert scale, respondents were asked to assess statements from 1 (strongly disagree) to 5 (strongly agree). With a mean score of above 4.0, the results suggest that all respondents thought that tax education was important. This research shows that tax education has a large and positive impact on the dissemination of tax knowledge. This finding is consistent with that of [8,19]. They discovered that both business and non-business students thought tax was an essential subject to understand at a higher level of schooling. Meanwhile, secondary school students in a study by [20] agreed that taxation should be taught in secondary school, since they saw taxation as general knowledge that everyone should know and understand from the beginning.

Table 3. Opinion on the importance of tax education.

Statement	Strongly Disagree %	Disagree %	Neutral %	Agree %	Strongly Agree %	Mean	Standard Deviation
Learning tax would help me to accurately submit my tax income tax return form.	0.3	1.7	7.2	33.0	57.9	4.46	0.729
Learning tax makes me aware of my responsibility as a taxpayer towards the government.	0.3	2.0	5.2	31.8	60.7	4.51	0.714
Learning tax makes me understand my rights as taxpayer.	0.3	1.1	4.9	31.5	62.2	4.54	0.671
Learning tax makes me aware of any changes or updates about tax relief or rebates.	0.6	0.6	5.4	32.7	60.7	4.52	0.680

3.3. Tax Knowledge on Personal Taxation

The second objective of this study was to measure tax knowledge among non-accounting academicians. Ten questions about rental income, business income, interest income, capital receipts, employment income, and individual personal income were used to test respondents' tax knowledge. Table 4 shows how much the academicians know about tax law. According to the data, 58.5% of the respondents were aware that rental income is taxed. Furthermore, most respondents (87.1%) were aware that business income is taxed. Meanwhile, around 68.5% of respondents were aware that an individual taxpayer is entitled to RM 9000 in personal relief. Approximately 78.5% of respondents were aware that parents may claim child relief of up to RM 8000 per child for unmarried children aged 18 and above who are enrolled in tertiary education. However, more than half of the respondents (54.7%) were unaware that if his wife does not have a source of income, a husband might claim RM 4000 as wife's relief. Furthermore, just 38.4% of those surveyed were aware that interest generated on fixed deposits held with any Malaysian bank, including Maybank, is tax-free. A little more than 30% of those surveyed were aware that cash prizes earned in newspaper contests, TV game shows, and other events are tax-free. Furthermore, the research revealed that respondents have limited tax awareness regarding interest income and capital revenues, with 40.7% being unsure. Only 18.3% of those surveyed were aware of the tax rate. In conclusion, there were some respondents who still had little or no understanding of certain aspects of personal taxation.

Table 4. Tax knowledge on personal taxation.

Statement	Yes Frequency %	No Frequency %	Not Sure Frequency %
Do you know that rental income received from letting of your real property is chargeable for income tax?	204 (58.5)	53 (15.2)	92 (26.4)
Do you know that your business income is chargeable for income tax?	304 (87.1)	15 (4.3)	30 (8.6)
Do you know that your interest income earned from investment in fixed deposits from any local banks in Malaysia, such as Maybank, is exempted from income tax?	134 (38.4)	73 (20.9)	142 (40.7)
Do you know that cash money won from newspaper contests, tv game shows, and other competitions is exempted from income tax?	118 (33.8)	89 (25.5)	142 (40.7)
Do you know that monies received as death gratuity are fully exempted from income tax?	144 (41.3)	79 (22.6)	126 (36.1)
Do you know that an individual taxpayer is entitled to personal relief of RM 9000?	239 (68.5)	43 (12.3)	67 (19.2)
Do you know that parents can claim child relief amounting RM 8000 per child for unmarried children aged 18 years and above and pursuing study in tertiary education?	274 (78.5)	25 (7.2)	50 (14.3)
Do you know that if a wife does not have a source of income, the husband is entitled to claim RM 4000 as wife relief?	191 (54.7)	65 (18.6)	93 (26.6)
Do you know that if a person's taxable income exceeds RM 2,000,000, the tax rate is 30%?	64 (18.3)	122 (35.0)	163 (46.7)
Do you know that if a wife chooses a joint assessment, the husband is entitled to an additional RM 4000 as spouse relief?	83 (23.8)	113 (32.4)	153 (43.8)

This research adopted a knowledge score developed by [10]. Those who answered "Yes" scored a 3 (well-informed), while those who answered "Not Sure" received a 2 (uninformed). Those who answered "No" received a score of 1 (misinformed). The overall score received by the respondents is shown in Table 5. Only 6.3 percent (22/349) of

the respondents received full marks, while 0.3 percent (1/349) had a minimum score of 11 points. Most respondents (39/349) received a score of 26.

Table 5. Tax knowledge scores of the respondents.

Score	Frequency	Percentage	Score	Frequency	Percentage
11	1	0.3	21	18	5.2
12	3	0.9	22	37	10.6
13	2	0.6	23	27	7.7
14	9	2.6	24	32	9.2
15	7	2	25	31	8.9
16	5	1.4	26	39	11.2
17	10	2.9	27	21	6
18	21	6	28	23	6.6
19	7	2	29	8	2.3
20	26	7.4	30	22	6.3

The respondents were divided into three groups based on their tax knowledge scores: high, medium, and low tax knowledge. According to Table 6, 50.4% of respondents had a high level of tax knowledge. The results show that the respondents are tax literate. The findings contradict with past studies [5–9] which found that Malaysian taxpayers appear to be tax illiterate. The most likely explanation is that most respondents (89.6%) had more than 5 years of work experience and a salary of RM 4000 or more. Note that single salaried taxpayers with a monthly income of RM 3111 after deducting EPF are required to register for income tax in Malaysia. As a result, the researchers believe that as time passed and they were required to report and pay income tax on a yearly basis, these respondents began to understand informal taxes and gradually improved their tax knowledge. Despite the fact that Malaysia’s self-assessment system has been in place for over two decades, 41.8% of respondents had a moderate understanding of taxes and 7.7% of respondents only had a low level of tax knowledge. The findings somewhat indicate that there is a need to introduce tax subjects to all non-accounting curriculums to ensure undergraduates who will become future taxpayers gain some tax knowledge before they become real taxpayers. The findings offer insight into how the Malaysian Ministry of Higher Education and the Malaysian Inland Revenue Board may work together to deliver tax education to non-accounting students at the tertiary level.

Table 6. Level of tax knowledge.

Level of Tax Knowledge	Range of Score	Frequency <i>n</i>	Percentage %
Low	11–16	27	7.7
Medium	17–23	146	41.8
High	24–30	176	50.4

3.4. Tax Topics Preference

The third objective was to determine the preferences of non-accounting academicians on taxation topics if tax subjects are integrated into non-accounting curriculums. Ten topics were asked about: real property and gains tax; tax planning for small business; small company tax; tax audit and investigation; budgets; sales and services tax; basic principles and policies; Malaysian taxation system; and tax planning for individual and personal taxation. This study found that real property and gains tax, tax planning for small business, and small company tax were the three most preferred tax topics, with mean scores of 3.31, 3.23, and 3.22, respectively. Research by [7] contradicts the conclusions. According to [7], basic tax concepts, personal taxes, tax planning for individuals, and taxation for small businesses and companies were the three most popular tax topics among students. Nonetheless, based on a survey by [8], personal taxes and individual tax planning were the

two most popular tax issues among undergraduates. This revealed that academicians and students have different preferences when it comes to tax topics. Their respondents were students; however, this study surveyed academicians who were already mature and had some assets. Perhaps some of our respondents had prior experience buying and selling real estate, and some of them may have had family members who worked in small businesses.

4. Conclusions

This study aimed to analyze the need for introducing tax subjects in non-accounting curriculums among academicians from non-accounting fields. By surveying 349 academicians from non-accounting disciplines through the UiTM system, the findings suggest that tax education is an essential issue that non-accounting students should be taught. Business students who have studied taxation at universities have a greater degree of understanding of their tax obligations as a result [19]. Tax education has an influence on tax awareness, tax justice, and tax compliance [7,16–18]. They are more likely to comply with tax rules and to be influenced with regards to tax compliance if they have tax knowledge. As a result, non-accounting students should be taught about taxes. An early and formal tax education will help future taxpayers understand the taxation system and their tax responsibilities [15,20]. The authors of [3] found a significant difference in tax knowledge between Indonesian students who received tax education and those who did not. As a result, the Malaysian Ministry of Higher Education and the Inland Revenue Board must collaborate to introduce tax subjects to non-accounting students at the tertiary level. This study has several limitations. To begin, the scope of this study was confined to assessing respondents' perspectives on tax education, the importance of tax education, tax knowledge, and tax topics' preference. Second, the sample was limited to all UiTM non-accounting academicians. Third, tax knowledge level was assessed based on personal taxation. As a result, care should be exercised in the interpretation and generalization of results. Future research could use non-accounting undergraduate students as participants, as well as surveying other specific topics on taxation.

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Institutional Review Board Statement: The study was conducted in accordance with the Declaration of Helsinki and approved by the Research Ethics Committee of Universiti Teknologi MARA in accordance with the ICH Good Clinical Practice Guidelines, Malaysian Good Clinical Practice Guidelines (REC/07/2021 (MR/628)—2 August 2021) for studies involving humans.

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