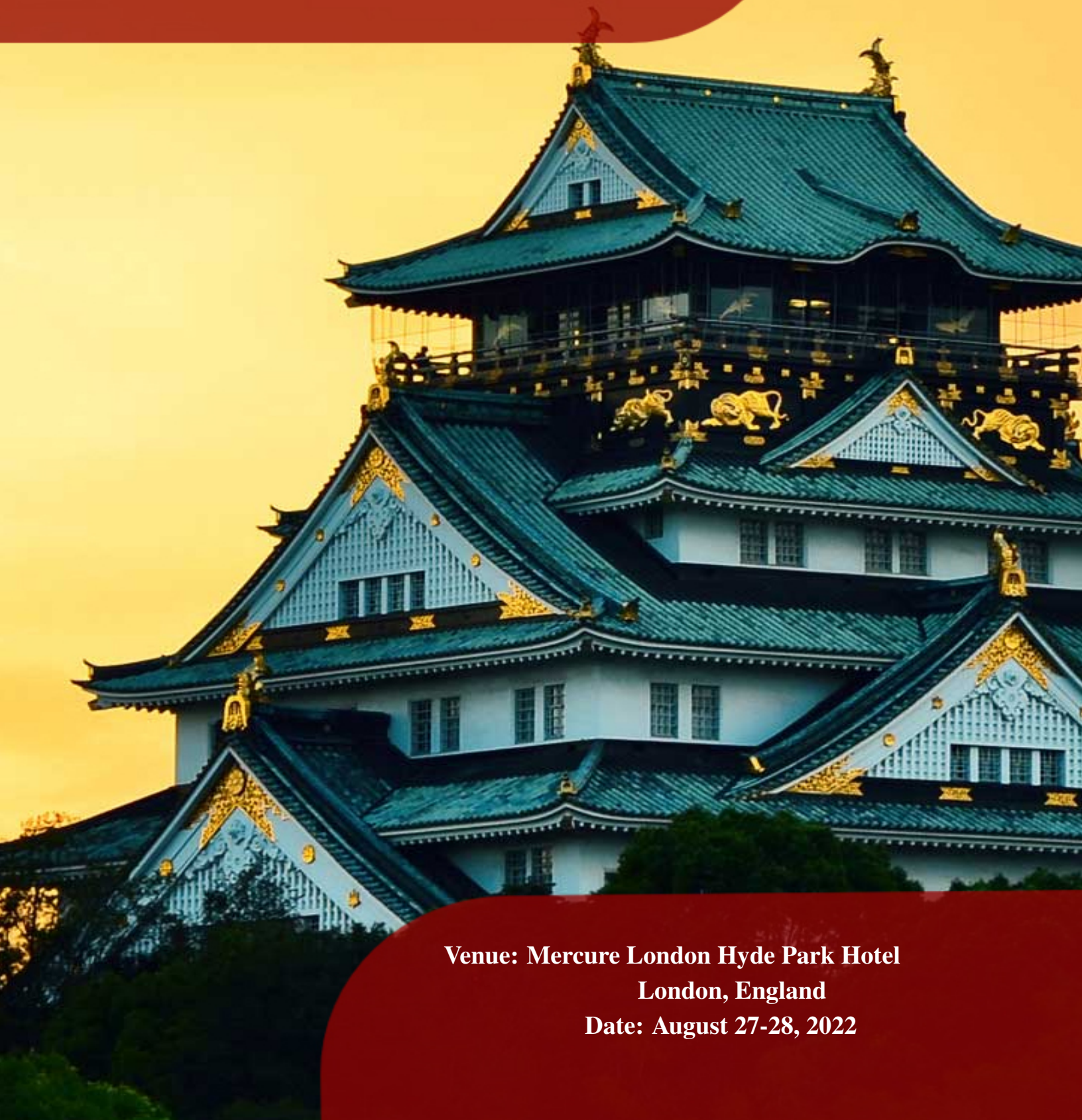


CONFERENCE BOOK OF ABSTRACT PROCEEDING



**Venue: Mercure London Hyde Park Hotel
London, England
Date: August 27-28, 2022**

TABLE OF CONTENTS

SCIENTIFIC COMMITTEE	4
ORGANIZING COMMITTEE	6
CONFERENCE TRACKS	7
CONFERENCE CHAIR MESSAGE	8
CONFERENCE SCHEDULE	9
Conference Day 02 (August 28, 2022)	11
<i>TRACK A</i>	1
<i>BUSINESS, ECONOMICS, SOCIAL SCIENCES & HUMANITIES</i>	1
The Effect of Taxpayer Characteristics and Individual Attitude on Tax Avoidance and Tax Evasion: Evidence on Personal Income Tax in Thailand	2
Implementation of Blended Learning Approach in Language Teaching: EFL Students Readiness in Indonesia	3
EFL Teachers' Perceived Benefits and Challenges of Task-based Language Teaching (TBLT) Implemen- tation in Improving Students' Speaking Skills in Indonesia	4
WebQuest: A Teaching and Learning Tool with Virtual Field Trip for Hospitality and Tourism Students	5
<i>UP COMING EVENTS</i>	6

Book of Abstracts Proceedings

All rights reserved. Without the consent of the publisher in written, no individual or entity is allowed to reproduce, store or transmit any part of this publication through any means or in any possible form. For obtaining written permission of the copyright holder for reproducing any part of the publication, applications need to be submitted to the publisher.

Disclaimer

Authors have ensured sincerely that all the information given in this book is accurate, true, comprehensive, and correct right from the time it has been brought in writing. However, the publishers, the editors, and the authors are not to be held responsible for any kind of omission or error that might appear later on, or for any injury, damage, loss, or financial concerns that might arise as consequences of using the book. The views of the contributors stated might serve a different perspective than that of the ANI.

London, England | August 27-28, 2022

ISBN: 978-602-6407-12-2



SCIENTIFIC COMMITTEE

Social Sciences and Humanities	
Assoc. Prof. Doc Edgar R. Eslit St. Michael's College/ English Dept., CAS, Philippines	Dr. Lakshmikanth Srishti International, India
Mr. Mohd Azhar Bin Abdul Rahman Urban Development Authority of Malaysia (UDA), Malaysia	Assoc. Prof. Doc Sharifah Hayaati Syed Ismail University of Malaya, Kuala Lumpur, Malaysia
Assistant Professor Jitender Grover University, Sadopur, Ambala (Haryana), India	Mr. Bright Lumor MENSAH Jilin University, School of International and Public Affairs (SIPA), China
Assist. Prof. Doc Surendra Kansara Symbiosis Institute of Operations Management, India	Associate Professor Melinda V. Abichuela Catanduanes State University/College of Business and Accountancy/Virac, Catanduanes, Philippines
Dr. Fararishah binti Abdul Khalid Universiti Teknikal Malaysia Melaka, Malaysia	Head of department Odupitan Kolade Mattias Oshodi/Isolo Local Government, Nigeria
Prof. Doc Golda Aira V. Crisostomo University of Santo Tomas, Philippines	Assistant Professor. Intekhab N Khan MA. Jauhar University, Rampur, India
Assistant Professor. Chulaporn Sota Khon Kaen University, Thailand	Dr. Halimah Mohamed Ali Universiti Sains Malaysia, Malaysia
Assoc. Prof. Wong Ming Wong University College of Technology Sarawak, Malaysia	Prof. Erni Tanius University of Selangor, Malaysia
Dr. Supaporn Chalapati I-Shou University, Australia	Assoc. Prof. Nor Aznin Abu Bakar Universiti Utara Malaysia, Malaysia
Assoc. Prof. Normala Daud Universiti Teknologi Mara, Shah Alam, Selangor, Malaysia	Prof. Nurul Wahida Binti Abdullah Politeknik Muadzam Shah, Malaysia
Dr. Sanad A. Alajmi Public Authority for Industry, Kuwait	Dr. Golda Aira V. Crisostomo Industrial/ Organizational Psychology, Human Resource Management, Philippines
Dr. Firas Jamil Alotoum Isra university, Jordan	Prof. Doc Taque Ansari Mohammed Mak College of Pharmacy, India
Assist. Prof. Doc Marcus Farr American University Sharjah, UAE	Assoc. Prof. Yoshiki Nakamura Aoyama Gakuin University, Japan
Assist. Prof. Huang Hsueh-Ju Department of Distribution Management, Takming University of Science and Technology, Taiwan	Prof. Doc Bulent Acma Anadolu University, Turkey
Dr. Alaa Elden Badawie Mahmoud Elkhodary Faculty of Archaeology -Qena South Vally University, Egypt	Assoc. Prof. Radulescu Irina Gabriela Petroleum Gas University of Ploiesti Faculty of Economic Sciences, Romania

SCIENTIFIC COMMITTEE

Engineering and Technology

Daniel Dasig Jr University of Makati, Philippines	Hafiz Muhammad Haroon University of Agriculture Faisalabad Sub-Campus Burewala, Vehari-Pakistan, Pakistan
ANIL M. BISEN Anant National University, Ahmedabad, Gujarat, India	Prof. Syed Zafar Abbas Aliz Educational Institutions, Pakistan
Severino G. Alviento North Luzon Philippines State College, Philippines	Marife D. Alviento North Luzon Philippines State College, Philippines
Leslie G. Agbulos North Luzon Philippines State College, Philippines	Gee-Cheol Kim Seoil University, Korea
Patrick Cerna Federal Technology Institute - University, Ethiopia	LAL RAJA SINGH R KIT-Kalignarkarunanidhi Institute of Technology, India
Teodoro Macaraeg Jr. University of Caloocan City, Philippines	Catherine P. Llana University of Caloocan City, Philippines
Hafiz Gulfam Umar Ghazi University, Pakistan	Adenuga Kazeem Admar Systems Technology, Nigeria
Mohd Kamarul Irwan Abdul Rahim Universiti Utara Malaysia, Malaysia	Rajina UUNITEN, Malaysia

Health and Medical Sciences

Syed Zafar Abbas Aliz Educational Institutions, Pakistan	Olga Avilova Kharkiv National Medical University, Ukraine
Chellaram C College Of Applied Sciences, Oma	Olawunmi Muibat Omowunmi Moshood Abiola Polytechnic Ojere Abeokuta Ogun State Nigeria, Nigeria
Suman Madan Dayalbagh Educational Institute, AGRA, India	Aliaksandr Spitsyn Belorussian State Unaversity, Belarus
Chellaram Chinnachamy College Of Applied Sciences, Oman	Ayawo Adokou Adokou Electricals Limited, Senegal



ORGANIZING COMMITTEE

Dr. Vincent W Ho

Conference Chair

Email: conference.chair@ani.com

Ms Hungxin Li

Conference Supervisor



CONFERENCE TRACKS

- Social and Community Studies
- Arts
- Humanities
- Civic and Political Studies
- Cultural & Global Studies
- Environmental Studies
- Organizational Studies
- Educational and Communication Studies
- Economics, Finance & Accounting
- Business and Management Studies
- Computer and Software Engineering
- Mechanical & Metallurgical Engineering
- Electrical & Electronics Engineering
- Civil Engineering
- Bio-Technology & Food Technology
- Chemistry & Chemical Engineering
- Physical, Applied and Life Sciences
- Interdisciplinary
- Medical and Health Sciences
- Paramedical Sciences
- Medicine Sciences
- Biological and Life sciences
- Veterinary Medicine and Sciences
- Food Science & Nutrition
- Agricultural sciences
- Interdisciplinary



CONFERENCE CHAIR MESSAGE

Dr. Vincent W Ho

“International Conference of Akademika Nusa International ” is a platform that thrives to support the worldwide scholarly community to analyze the role played by the multidisciplinary innovations for the betterment of human societies. It also encourages academicians, practitioners, scientists, and scholars from various disciplines to come together and share their ideas about how they can make all the disciplines interact in an innovative way and to sort out the way to minimize the effect of challenges faced by the society. All the research work presented in this conference is truly exceptional, promising, and effective. These researches are designed to target the challenges that are faced by various sub-domains of the social sciences, business and economics, applied sciences, engineering and technology, health and medical sciences.

I would like to thank our honorable scientific and review committee for giving their precious time to the review process covering the papers presented in this conference. I am also highly obliged to the participants for being a part of our efforts to promote knowledge sharing and learning. We as scholars make an integral part of the leading educated class of the society that is responsible for benefitting the society with their knowledge. Let’s get over all sorts of discrimination and take a look at the wider picture. Let’s work together for the welfare of humanity for making the world a harmonious place to live and making it flourish in every aspect. Stay blessed.

Thank you.

Dr. Vincent W Ho

Conference Chair

Email: Conferencechair.ani@gmail.com



CONFERENCE SCHEDULE

ANISSH-2022

Venue: Mercure London Hyde Park Hotel, England

Time: Registration & Kit Distribution (09:00 am - 09:30 am)

Day: Saturday

Date: August 27, 2022

Venue: Room 1

09:30 am - 09:40 am	Opening Speech Ms. Hamizah Coordinator
09:40 am - 09:55 am	Keynote Speech- Prof. Dr. David Ding Massey University, New Zealand and Singapore Management University
09:55 am - 10:10 am	Group Photo & Award Ceremony

Grand Networking Session and Tea Break (10:10 am - 10:30 am)



DAY 01 Saturday (February 27, 2022)

Presentation Session (10:30 am - 12:00 pm)

Venue:

Track A: Business, Management Economic, Social Sciences and Humanities

Presenter Name	Manuscript Title	Paper ID
LBMES-Aug22-ANI101	The Effect of Taxpayer Characteristics and Individual Attitude on Tax Avoidance and Tax Evasion: Evidence on Personal Income Tax in Thailand	Thamrongsak Svetalekth
LBMES-Aug22-ANI101C	The Effect of Taxpayer Characteristics and Individual Attitude on Tax Avoidance and Tax Evasion: Evidence on Personal Income Tax in Thailand	Thamrongsak Svetalekth
LBMES-Aug22-ANI102	Implementation of Blended Learning Approach in Language Teaching: EFL Students Readiness in Indonesia	Insantri Aulia
LBMES-Aug22-ANI104	EFL Teachers' Perceived Benefits and Challenges of Task-based Language Teaching (TBLT) Implementation in Improving Students' Speaking Skills in Indonesia	Novilda Angela Saragih
LBMES-Aug22-ANI105	WebQuest: A Teaching and Learning Tool with Virtual Field Trip for Hospitality and Tourism Students	Indrawati, Johara

Closing Ceremony



Conference Day 02 (August 28, 2022)

Note: Details will be intimated to you on 1st day of conference.



TRACK A

BUSINESS, ECONOMICS, SOCIAL SCIENCES & HUMANITIES



The Effect of Taxpayer Characteristics and Individual Attitude on Tax Avoidance and Tax Evasion: Evidence on Personal Income Tax in Thailand

^{1*}Thamrongsak Svetalekth, ² Dr. Kanjana Phonsumlissakul

^{1,2}Kasetsart Business School, Bangkok Thailand

Keywords: Tax Avoidance, Tax Evasion, Taxpayers, Personal Income Tax

Tax evasion or tax fraud is the significant problem that mostly occurs in the developing country. Many governments lost tax revenue collection from tax evasion. As a result, government faces fiscal deficit, particularly, in Covid-19 situation. There are several factors that influence taxpayers to evade tax. Some taxpayers may see the benefits of unpaid taxes or they may feel unfairness from paying taxes. They distrust in the income tax system and recognise utilisation of government expenditure. Consequently, taxpayer characteristics and individual problems on prior experience of paying tax could engage in tax evasion. Differently, tax avoidance is minimising of tax payments by using the loopholes of tax laws. Taxpayers may use resident rule to avoid tax. Therefore, individual characteristics and attitude are important factors that influence on tax avoidance. The purpose of this study is to examine the factors effect on tax avoidance and tax evasion attitude of taxpayers in Thailand. Online questionnaire survey towards taxpayers in Thailand was used and analysed by descriptive statistics and multiple regression analysis. The findings reveal that taxpayers characteristics and prior experiences of paying tax impact on tax evasion and tax avoidance. The results suggest the negative relationship between ranges of age and tax avoidance attitude. In contrast, the various types of assessable income and income level positively influence on tax avoidance. Specifically, younger taxpayers, several types of income, and higher income level tend to avoid personal income tax. In terms of the impacts of key variables on tax evasion, the results found that education level is statistically negative relationship with tax evasion while there are positive association between the various types of incomes and tax evasion. It concludes that taxpayers who have higher education tend to have a less evade tax while several types of income stimulate taxpayers to engage in tax evasion. Interestingly, the problem experiences of paying tax is significantly impact both tax evasion and tax avoidance attitude.

Implementation of Blended Learning Approach in Language Teaching: EFL Students Readiness in Indonesia

*Insantri Aulia

State University of Yogyakarta, Indonesia

Keywords: Students' Readiness, E-Learning, Blended Learning, Language Teaching.

The use of e-learning in language teaching becomes an important aspect of teaching. It can be seen from the massive use of technology (e.g. hand phone, internet, laptop, etc) during teaching and learning. The aim of this research is to investigate the facilities available to support the implementation of blended learning and to identify the students' readiness in implementing blended learning as an approach in learning English. This research uses a descriptive and quantitative study. Descriptive study will be used to describe the facilities available and students' readiness in implementing blended learning in learning English. Whereas the quantitative study will be used to measure the data gained from the questionnaire, which contains some information related to the facilities available, including the use of internet and e-learning, as well as the students' readiness in implementing blended learning in English. The researcher will spread out the questionnaire to 100 students of public schools at Yogyakarta who have ever used technology during their teaching and learning activity. By conducting this research, the researcher hopes that their teachers will be more concerned about their approach selection in teaching English and the students will be aware of their learning approach that will affect both their teaching and learning quality.

EFL Teachers' Perceived Benefits and Challenges of Task-based Language Teaching (TBLT) Implementation in Improving Students' Speaking Skills in Indonesia

*Novilda Angela Saragih
Yogyakarta State University, Indonesia

Keywords: Communicative Competence, EFL Teachers, Speaking Skill, Task-Based Language Teaching.

The English language is important in this globalization era in which it becomes the most common means of communication. The ability to contribute to world communication would widen opportunities to gain and enrich knowledge, extend social life, interact with more people around the world, and give better career opportunities. However, despite having learned the language for years, many EFL learners are still unable to use the target language appropriately, especially in communication. It is caused by the lack of knowledge and courage to express their ideas in the target language. This study aimed at investigating EFL teachers perceived benefits and challenges in developing students speaking skills through the implementation of task-based language teaching (TBLT). The data were obtained by conducting an interview and disseminating a questionnaire. A total of eight English teachers from a school in North Sumatera were purposively chosen due to their experience in implementing TBLT in developing students speaking skills. Qualitative analysis of this study revealed that teachers perceived TBLT implementation positively. Moreover, students were encouraged to practice more and be more fluent since the provided tasks required them to actively participate and use the target language. However, the challenges occurred regarding the limited practice time, teachers creativity in designing the materials, and mixed ability of the students who come from a varied educational background and have different learning objectives.

WebQuest: A Teaching and Learning Tool with Virtual Field Trip for Hospitality and Tourism Students

*Indrawati, Johara

Yogyakarta State University, Indonesia

Keywords: WebQuest, Teaching and Learning, Virtual Field Trip, Blended Learning, Vocational High School

This study is aimed at developing English teaching and learning materials using virtual field trips for hospitality and tourism students. The teaching and learning tool used in this study is WebQuest. In the 21st century, teachers and the student began to use technology as a tool to support teaching and learning. Virtual field trips are appropriate activities in supporting the teaching and learning process of hospitality and tourism students. The material to be developed in this research is direction and location. Students will be invited to visit several historical places virtually and show the direction and location to get to that place. However, this study uses research and development (R&D) methods which have five stages including need analysis, material development, expert validation, and revision. A teacher and tenth-grade student of the hospitality and tourism department in one of vocational high school Yogyakarta, Indonesia participate in this study. The results of this study indicate that material development using virtual field trips through WebQuest is applicable, appropriate, and attractive enough to be used in teaching and learning. Thus, developing teaching and learning materials using virtual field trips through WebQuest can increase student knowledge about some historical places in the world.

UP COMING EVENTS

You can find the details regarding our upcoming events by following below:

<https://anissh.com/conferences/>



Our Mission

**Our mission is to encourage global communication and collaboration
promote professional interaction lifelong learning recognize
outstanding contributions of individuals and organizations and also
Develop an effective and responsible platform by creating insightful knowledge
and inspiring minds in dialogue with the world around us.**



London, England

Organized By: Academica Nusa International