



ABOUT THE BOOK

This book is the official proceedings of the One Day National Level Conference on “Future of Taxation: Empowering the Next Generation of Tax Professionals”, organized by the School of Commerce at Rathinam College of Arts and Science. It brings together research papers and expert insights on the evolving field of taxation, highlighting the growing role of technology, digital governance, AI, GST reforms, sustainability, and global tax policies. The volume serves as a valuable resource for students, academicians, professionals, and policymakers by addressing both challenges and emerging opportunities in modern tax practice. In short, the book connects academic knowledge with practical, real-world taxation in the digital era.

ABOUT THE AUTHORS



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ISBN : 978-93-7525-169-9



9 789375 251699

MRP - ₹ 799/-

 **FUTURE OF TAXATION : EMPOWERING THE NEXT GENERATION OF TAX PROFESSIONALS**

Future of Taxation

*Empowering the Next Generation
of Tax Professionals*

**Dr. T. M. Hemalatha
Dr. G. Arut Geevitha
Dr. B. Geethpriya**

Future of Taxation:

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WORDSSWIGGLE
PUBLICATION

Publisher & Distributer

The Wordsswiddle Publication

ISO 9001:2015 CERTIFIED

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BOOK: Future of Taxation: Empowering the Next Generation of Tax Professionals

BY: Dr. T. M. Hemalatha, Dr. G. Arut Geevitha, Dr. B. Geethpriya

ISBN: : 978-93-7525-169-9

Price: INR 799/-

Printed & Typeset by: The Wordsswiddle Publication

The opinions/contents expressed in this book are solely of the author and do not represent the opinions/ stands/ thoughts of The Wordsswiddle publication

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CHAPTER 6

TECHNOLOGY-DRIVEN TAX PRACTICE: STUDENTS' PERCEPTIONS AND ENGAGEMENT WITH MOBILE APPS FOR TAX EDUCATION

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ABSTRACT

The digital transformation of tax practice has increased the demand for technologically competent tax professionals. Educational mobile applications have emerged as important tools in tax education, offering flexible and practice-oriented learning opportunities. This empirical study examines students' perceptions, attitudes, and engagement with mobile apps used for tax education and their role in preparing students for technology-driven tax practice. Data were collected from undergraduate and postgraduate commerce and taxation students using a structured questionnaire. Descriptive statistics and inferential analysis were employed to examine the relationships among perceived usefulness, ease of use, student attitudes, and engagement. The findings reveal that students hold positive perceptions toward mobile apps for tax education and that engagement with such apps significantly enhances academic learning and readiness for digital tax practice. The study highlights

the importance of integrating mobile learning technologies into tax education curricula.

Keywords: Tax Education- Mobile Learning- Digital Transformation- Student Engagement

INTRODUCTION

The taxation profession is rapidly evolving due to advancements in digital technologies such as e-filing systems, online compliance platforms, data analytics, and artificial intelligence. Modern tax practice increasingly relies on technology-driven processes, requiring tax professionals to possess both domain knowledge and digital competencies. Consequently, tax education must adapt to prepare students for these emerging professional requirements.

Educational mobile applications have gained prominence as effective learning tools in higher education. In tax education, mobile apps provide students with real-time access to tax laws, practical examples, problem-solving exercises, and simulated compliance procedures. This study empirically investigates students' perceptions and engagement with mobile apps for tax education in the context of technology-driven tax practice.

REVIEW OF LITERATURE

Previous studies have highlighted the positive role of mobile learning in enhancing student engagement and academic performance. Davis's (1989) Technology Acceptance Model (TAM) emphasizes perceived usefulness and perceived ease of use as key determinants of technology adoption. Venkatesh et al. (2003) further extended this framework by incorporating social influence and facilitating conditions. In professional education, mobile learning has been found to improve practical understanding and learner motivation (Al- Emran et al., 2018). Studies related to accounting and taxation education

suggest that technology-enabled learning tools help bridge the gap between theory and practice, especially in digitally transformed professional environments (OECD, 2020). However, empirical research focusing specifically on mobile apps in tax education remains limited, creating the need for the present study.

OBJECTIVES OF THE STUDY

The main objectives of the study are:

- To examine students' perceptions toward the use of mobile apps for tax education.
- To analyze students' attitudes toward mobile learning in taxation.
- To assess the level of student engagement with tax-related educational mobile apps.
- To examine the relationship between mobile app usage and preparedness for technology-driven tax practice.

RESEARCH HYPOTHESES

Based on the objectives, the following hypotheses were formulated:

H1: Students have a positive perception toward the use of mobile apps for tax education.

H2: Perceived usefulness of mobile apps significantly influences students' attitudes toward tax learning.

H3: There is a significant relationship between students' attitudes and their level of engagement with mobile apps for tax education.

H4: Student engagement with mobile apps positively influences readiness for technology-driven tax practice.

RESEARCH METHODOLOGY

The study is based on primary data. The data is collected through a well structured questionnaire. It contains questions relating to socio-economic profile, attitude of mobile apps, student engagement and readiness for tax practice. A sample of 120 students from Coimbatore District has been selected by adopting convenience sampling method. Simple Percentage, mean, standard deviation, correlation and regression analysis have been used to analyze the data.

Findings

(i) Socio-Economic Profile of Students

Table: 1

Socio-Economic Profile of Students

Particulars	Category	Frequency (n = 120)	Percentage (%)
Gender	Male	56	46.7
	Female	64	53.3
Course of Study	UG (B.Com / BBA)	72	60.0
	PG (M.Com / M.Sc / MBA)	48	40.0
Specialization	Accounting & Taxation	68	56.7
	Commerce / Management	52	43.3

Particulars	Category	Frequency (n = 120)	Percentage (%)
Experience Using Educational Apps	Less than 1 year	34	28.3
	1–3 years	58	48.4
	More than 3 years	28	23.3

INTERPRETATION

The sample students consists of a balanced representation of undergraduate and postgraduate students, with the majority having prior experience using educational mobile applications.

(ii) Mean Scores of Students' Perceptions towards Mobile Apps for Tax Education - Table: 2

Statement	Mean	Std. Deviation
Mobile apps help me understand tax concepts clearly	4.18	0.72
Mobile apps are useful for tax problem-solving	4.25	0.69
Mobile apps provide updated tax information	4.12	0.75
Mobile apps improve my academic performance	4.05	0.81
Overall Perception	4.15	0.74

Students' Perceptions towards Mobile Apps for Tax Education

Interpretation

The analysis revealed that a majority of students agreed that mobile apps are useful for understanding tax concepts, staying updated with tax laws, and practicing problem-solving. The mean score for perceived usefulness indicated a high level of acceptance, supporting H1.

(iii) Relationship between Perceived Usefulness and Students' Attitudes

Table: 3

Students' Attitudes towards Mobile Learning

Variables	Correlation (r)	Significance (p-value)
Perceived Usefulness & Student Attitude	0.68	0.000*

* Significant at 1% level

Interpretation

Students expressed positive attitudes toward the use of mobile apps, citing flexibility, ease of access, and practical relevance. Correlation analysis showed a significant positive relationship between perceived usefulness and student attitudes, supporting H2.

(iv) Relationship between Students' Attitudes and Engagement with Mobile Apps

Table: 4

Students' Attitudes Engagement with Mobile Learning

Variables	Correlation (r)	Significance (p-value)
Student Attitude & Student Engagement	0.72	0.000*

* Significant at 1% level

Interpretation

Engagement levels were found to be moderate to high, particularly among students who regularly used mobile apps for quizzes, mock tests, and tax calculations. The relationship between attitude and engagement was statistically significant, confirming H3.

(v) Regression Analysis: Impact of Student Engagement on Readiness for Technology-Driven Tax Practice

Table: 5

Readiness for Technology-Driven Tax Practice

Predictor Variable	Beta (β)	t-value	p-value
Student Engagement	0.64	8.92	0.000*
R²	0.41		
Adjusted R²	0.39		

* Significant at 1% level

Interpretation

Regression analysis indicated that student engagement with mobile apps significantly influenced their preparedness for technology-driven tax practice. Students reported improved confidence in using digital tax tools, supporting H4.

SUGGESTIONS

- Educational institutions should integrate mobile apps into tax curricula.
- Faculty members should encourage blended learning approaches combining traditional teaching and mobile learning.
- App developers should design tax education apps aligned with professional tax software and compliance systems

CONCLUSION

The findings of the study align with existing technology acceptance and mobile learning theories. Positive perceptions and attitudes toward mobile apps enhance student engagement, which in turn contributes to academic development and professional readiness. In the context of digital transformation in tax practice, mobile learning serves as an effective bridge between academic instruction and real-world tax applications. The study empirically demonstrates that educational mobile apps play a significant role in enhancing students' perceptions, engagement, and readiness for technology-driven tax practice. As the tax profession continues to evolve digitally, incorporating mobile learning tools into tax education is essential for empowering the next generation of tax professionals.

ACKNOWLEDGEMENT

The author sincerely acknowledges and expresses gratitude to the Management of NGM College, Pollachi, Tamil Nadu, for their generous financial assistance through SEED Money Support for this research work.

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