

DETERMINANTS OF INTENTION TO BECOME TAX AGENTS AMONG ACCOUNTING STUDENTS



**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
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**DETERMINANTS OF INTENTION TO BECOME TAX AGENTS AMONG
ACCOUNTING STUDENTS**



**Dissertation Submitted to
Othman Yeop Abdullah Graduate School of Business,
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ABSTRACT

There is an insufficient number of tax agents in Malaysia. This insufficiency could be due to the intention to become tax agents among accounting students. Theory of Planned Behavior indicates that behavioral intention is the main predictor of actual behavior. Hence, this study attempts to investigate the determinants of factors that could influence the accounting students to become tax agents. In order to determine the intention of accounting students to become tax agents, this study uses the Theory of Planned Behavior as the fundamental theory. The first objective of the study was to determine whether attitude towards becoming tax agents influences the intention to become tax agents among accounting students. The second objective of the study was to determine whether subjective norms influences the intention to become tax agents among accounting students. The last objective was to determine whether perceived behavioral control (self-efficacy and knowledge on tax agent requirements) influences the intention to become tax agents among accounting students. Questionnaire survey were used for data collection. Reliability, validity, descriptive and multiple regression analyses were conducted using the data collected from 330 respondents chosen by using the convenience sampling techniques. The result of multiple regression analyses shows that the independent variables tested can explain 58% variances towards the intention to become tax agents. Hence, the model used in this study were supported being suitable and it was able to predict the dependent variable; intention to become tax agent. From the research findings, it was found that independent variables that influence the intention to become tax agent were attitude, subjective norm and self-efficacy.

Keywords: Intention, Attitude, Subjective Norm, Self-efficacy, Knowledge on Tax Agent Requirements

ABSTRAK

Bilangan ejen cukai yang terdapat di Malaysia adalah tidak mencukupi. Kekurangan ini mungkin disebabkan oleh niat untuk menjadi ejen cukai di kalangan pelajar perakaunan. Teori gelagat terancang menjelaskan bahawa niat gelagat adalah peramal utama gelagat sebenar. Oleh itu, kajian ini bertujuan untuk menyiasat faktor-faktor yang boleh mempengaruhi pelajar perakaunan untuk menjadi ejen cukai. Dalam menentukan niat pelajar perakaunan untuk menjadi ejen cukai, kajian ini menggunakan Teori Gelagat Terancang sebagai teori asas. Objektif pertama kajian ini adalah untuk menentukan sama ada sikap terhadap menjadi ejen cukai mempengaruhi niat untuk menjadi ejen cukai di kalangan pelajar perakaunan. Objektif kedua kajian ini adalah untuk menentukan sama ada norma subjektif mempengaruhi niat untuk menjadi ejen cukai di kalangan pelajar perakaunan. Objektif terakhir adalah untuk menentukan sama ada kawalan gelagat ditanggap (efikasi sendiri dan pengetahuan mengenai kelayakan ejen cukai) mempengaruhi niat untuk menjadi ejen cukai di kalangan pelajar perakaunan. Soal selidik telah digunakan untuk pengumpulan data. Analisa kebolehpercayaan, kesahan, deskriptif dan regresi berganda telah dijalankan menggunakan data yang diperolehi daripada 330 responden yang dipilih dengan menggunakan teknik persampelan mudah. Keputusan analisa regresi berganda menunjukkan bahawa pemboleh ubah bebas yang diuji dapat menjelaskan 58% varians terhadap niat untuk menjadi ejen cukai. Oleh itu, model yang digunakan dalam kajian ini disokong sebagai sesuai dan dapat meramalkan pemboleh ubah bersandar; niat untuk menjadi ejen cukai. Daripada hasil kajian, didapati bahawa pemboleh ubah bebas yang mempengaruhi niat untuk menjadi ejen cukai adalah sikap, norma subjektif dan efikasi sendiri.

Kata kunci: Niat, Sikap, Norma Subjektif, Efikasi Kendiri, Pengetahuan mengenai Kelayakan Ejen Cukai

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CHAPTER ONE

INTRODUCTION

1.1 Background of Study

Taxation has become a significant economic tools to administer economics for developing countries like Malaysia. According to the overview by the World Bank on October 2015, it states that Malaysia is an upper-middle income country with highly open economy (Retrieved from <http://www.worldbank.org>, 22 October 2015). Currently, the economy transition in Malaysia is converging towards achieving Vision 2020 or *Wawasan 2020*. The layout of Vision 2020 was designed by the former Prime Minister Tun Dr. Mahathir Mohamad in order to achieve a fully developed country by the year 2020. However, there is less than five years left for Malaysian to achieve that Vision. Government on the other hand has taken and also working on various initiatives in order to strengthen and stabilized the economy.

From the tax perspective, Malaysia was using the Official Assessment System (OAS) where the income tax is assessed by the Inland Revenue Board of Malaysia (IRBM) under which the IRBM issues tax assessments after reviewing all the submitted tax returns by the taxpayers. In the year 1999, a total of 1,828,126 out of 2,629,933 income tax forms were returned to the IRBM for assessment of taxes (Jaidi, Noordin, & Kassim, 2013). Due to the ever-mounting tasks, the Inland Revenue workforce deployed to the assessment department, but they were still unable to meet the demands of the department. Hence, the IRBM were unable to recruit staff and this led to lack of workforce which gave an inefficient services output (Abdul Rahim, 1998). In due

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