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Awareness, Attitude and Probable Area of Difficulties towards the Proposed Goods and Services Tax in Malaysia

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ABSTRACT

Malaysian Government wanted to implement goods and services tax (GST) once everyone familiar with the tax. This study is aimed to explore the level of awareness, attitude, and identifying probable area of difficulties among managers of manufacturing companies in Malaysia towards the proposed GST. A survey was carried out to acquire the data from 1,500 managers of manufacturing companies throughout Malaysia using questionnaire with a response rate of 13.4% (201) response rate. Result of reliability and validity shows the cronbach alpha value and Kaiser-Meyer-Olkin value have more than 0.70 for all the 3 constructs and all the items in these constructs have mean score of above 3.00. The result indicated that managers of manufacturing companies in Malaysia have high level of awareness, positive attitude and agreed to the potential area of difficulties towards the Government intention to introduce GST.

Keywords: Awareness, Attitude, Probable Area of Difficulties

JEL Classifications: H25

1. INTRODUCTION

The Malaysian Government announced that it would implement goods and services tax (GST) since 1989 but the idea was put on hold for the next 15 years. According to the Second Finance Minister Datuk Seri Ahmad Husni GST would be implemented in this country once all stakeholders are familiar with it ("GST," 2012) and in 2013 the ministry wants further discussion with the people to ensure they know and understand before GST is implemented ("Ahmad," 2013). Present Prime Minister of Malaysia said that the implementation of GST is to help the county overcome deficit in tax revenue as a result of reduction in oil revenue. GST would be introduced structurally to ensure that the new tax would be naturally equal to the current sales and service tax (SST) so as not to burden the Malaysian public. GST is a multi-stage tax on domestic consumption. GST is charged on all taxable supplies of goods and services in Malaysia except those specifically exempted. GST is also charged on importation of goods and services into Malaysia. GST aims not to tax the essential

and fundamental goods and services as these goods and services would be exempted. The scope of charge on goods and services would be broadened so that the country would not depend solely on one sector to generate income to develop the nation. The collection system would be enhanced to ensure its collection is at its very efficient level. The reason the Malaysian Government proposes to implement GST is to ensure the country's fiscal is on a firmer ground in its quest to be a high income economy in the following decade. According to Grandcolas (2005), GST would be a major source of revenue for a government if it is adopted. In Malaysia, according to the Bank Negara Annual Report, the revenue from SST comprised 10.6% of the total federal taxes in 2004.

GST will make the current taxation system in Malaysia more comprehensive, efficient, effective, transparent, and business friendly. The abolishment of SST would make way for GST, which is considered as a more efficient taxation system in terms of cost. Businesses are expected to benefit as the cost of doing business would be lower and the GST is not considered as cost to

the business. Furthermore, GST would be able to reduce bureaucratic practices in the management and administration of the tax system that exist in the current SST. GST would substantially improve the overall tax administration in establishing an integrated tax system and development of modern procedures based on voluntary compliance (Kasipillai and Liew, 2005). In short, if GST is introduced in Malaysia, it will achieve three main criteria of a taxation system: Efficiency, equity and tax revenue productivity (Bardai, 1993). GST is viewed as a more structured and transparent form of taxation (Kasipillai and Liew, 2005).

The Malaysian general public is concerned that GST would adversely affect the distribution of their real income. They argued that the implementation of GST should be made at an appropriate time as current cost of living is at very high and the economy is growing at a slower phase. There is also the equity concern as this tax would increase the price of commodities of basic needs which could disproportionate the impact on real income of the poor. Currently the lower income group does not pay tax but when GST is implemented they might pay taxes for the goods and services consumed. The public is concerned with the initial rise in the price of goods and services, as evidenced by several countries that have implemented it.

It is important to know the view on GST in the manufacturing sector. Almost all supplies in the manufacturing sector are subjected to GST including sale of finished goods, stocks, capital assets and services rendered to other establishments. As a registered person, a manufacturer is therefore responsible for accounting output tax on their taxable supplies, and on the other hand, is eligible to claim input tax on expenses which they had incurred for the furtherance of their business. For the purpose of GST, the activities carried out by a manufacturer can be categorized as inputs activities and outputs activities. Payment of tax is made in stages by the intermediaries in the production and distribution process. Thus, this study attempted to investigate the level of awareness, attitude and probable area of difficulties of managers in manufacturing companies toward the proposed implementation of GST in Malaysia.

2. LITERATURE REVIEW

2.1. GST

In Malaysia, the Royal Customs under the Ministry of Finance would be the governing body that deals with all matters regarding GST. In other words, the Royal Customs of Malaysia would be the tax authority for GST, which receives remittance, processes refunds, claims on input taxes and other matters related to GST. The GST tax is charged at every production process and the amount collected at each stage is based on the value added at that stage. GST involves the input tax credit method where the differences between GST on sales and GST paid on the inputs are calculated. GST is also known as consumption type where the tax base is private domestic consumption. The current SST is a single stage tax but GST is a multi-stage tax which is more complex than SST in terms of its cost of compliance and administration (Kasipillai and Baldry, 2005). The GST is seen as more efficient, economically and more viable than SST, and has compliance advantages too.

GST taxes on the value added on products or services in each stage of business in the economy.

An exemption from GST is made based on certain characteristics of businesses, turnover, and specified threshold level. Those who are GST exempted are not eligible for input tax credit claim on their input purchases. If the exemption is based on particular commodities that are not charged with GST then the cost of administration and enforcement would be lower as it is not related to the number of taxpayers. When exemption for GST is given, revenue to the government is sacrificed. The effective rate for GST is thus reduced in the exempted business which violates the efficiency criteria. Many small businesses are insignificant taxpayers and are given exemption. The determination for exemption would be much more difficult for financial services, gambling, second hand goods and auctions (Kasipillai and Baldry, 2005). Thus a special exemption and rule is needed to sort these difficulties. This is because the exemption effect on GST would reduce the cost of compliance and administration cost which has a major impact on economy efficiency. In most countries that implement GST, businesses and goods and services that are exempted are: Financial transactions (life insurance and banking), medical services, charitable activities, sale of newspaper, periodicals and books, sale of agricultural products and food, and small businesses with annual turnover below a certain limit. In Malaysia the proposed exemptions are on basic necessities and services such as basic food stuff, residential accommodation, education, health services, public transportation, domestic water and electricity supply up to a certain limit ("GST," 2010).

GST has a self-enforcing element since the input credit is based on invoices. A taxable business can claim with evidence of purchase invoices and needs to maintain the invoices of the transaction made and kept them for tax officers to audit. Proper invoicing by maintaining records enforces GST compliance. Tax evasion is expected to be reduced when GST is implemented since it cannot be easily avoided due to lack of discretionary element. A GST liability is where revenue received from the sales of goods is less than the input cost incurred, which means that the possibility to avoid zero-rated business is minimal. Evasion in GST means that business could understate their revenue and overstate the tax on input cost by falsifying the documents. For them to be able to do this requires collusion between businesses. In order to understate revenue the seller must be able to induce the purchaser to accept an invoice less than the actual amount charged for a commodity. If the buyer is a customer, the purchase is made by offering discounts. Collusion incentives would increase evasion in GST (Kasipillai and Baldry, 2005).

GST is intended to make revenue collection more efficient and it is also meant to benefit businesses. GST would be able to clear areas of ambiguity in the current distortional SST regime and create a more transparent system. GST would not be a tax burden for the business community as there is a rebate that could be claimed at each level of the supply chain. A proper planning would in fact reduce the inflation and the national budget could be balanced without any deficit. Singapore was able to reduce the inflation rate to <1% in 2005 and Australia has reduced the corporate rate to

30% after 1 year implementing the GST from 34%. In Malaysia, the proposed GST would have an effect on the compliance level if GST adds an extra cost especially to the business community. If GST is perceived as fair and equitable, it will instill confidence among the taxpayers in Malaysia, and hence result in compliance behavior. Tax fairness refers to a tax system that is reasonable, right and just; and tax equity is where the tax system treats every taxpayer equally. These two elements are important in determining the compliance level or behavior towards GST.

Awareness is the state or ability to perceive, feel, or be conscious of events, objects or sensory patterns. In this level of consciousness, sense data can be confirmed by an observer without necessarily implying understanding. It is the state or quality of being aware of something (Wikipedia, 2010). Research done by Ely and Faridah (2006) on the level of awareness among business community in Klang found of GST is moderately low. Palil and Ibrahim (2011) found that 50% of the 39 respondents are aware that GST would soon be implemented in Malaysia. Saira et al. (2010) found that respondents from Malaysia has a low level of awareness about GST and this may be due to tax knowledge.

Attitude is a person's belief that by performing a behavior it would lead to a certain outcome either good or bad. A person's evaluation on the outcome can be either favorable or unfavorable (Ajzen, 1991). Torgler and Schneider (2007) research on citizens' attitudes toward paying taxes (compliance) which is defined as tax morale found that cultural and regional differences affect tax morale (attitude).

Zainol et al. (2014) in their study of probable area of difficulty in GST found that there are 17 areas which tax agents perceived as probable area of difficulty when GST is implemented. The areas are lack of GST knowledge, documentation burden, upgrade computerization system, refund, enhance the accounting system, clarity on taxability, understanding GST law, tax authority, cooperation, input tax credit, exempted goods and services, period of time to lodge the tax return, zero rated goods and services and others.

3. METHODOLOGY

3.1. Population and Sample

The population of the study was manufacturing companies in Malaysia. Therefore, the unit of analysis for the study consists of managers of manufacturing companies who are members with Federation of Malaysian Manufacturer (FMM). The lists of the manufacturing companies were obtained from FMM Directory of Malaysian Industries (2013). Thus, the sampling frame of the study was from FMM directories. According to the directories, there are more than 2,600 manufacturing in all over the country in Malaysia. Roscoe (1975, as cited in Sekaran, 1992) suggests that for most research sample sizes more than 30 and less than 500 are appropriate. Since a mail survey approach was used, 1,500 questionnaires were mailed to the manufacturing companies' manager throughout the country in order to compensate for the inherent disadvantage of low return rates associated with a mail survey.

3.2. Research Instrument

This research adapts the instrument used by Hanefah et al. (1995) and Zainol et al. (2013) with some modification to suit the current environment. The modification is done because the respondent in their studies were the general public. This study focuses on managers of manufacturing companies awareness, attitude and probable area of difficulties on the proposed GST in Malaysia. The questionnaire is divided into 4 parts where Part I consists of 6 items to measure the awareness construct, Part II consists of 6 items to measure the attitude, Part III consist of 12 items to measure probable area of difficulties construct and Part IV consists of companies profile.

3.3. Data Analysis

Data on the demographic variable and the three main constructs gathered were analyzed using descriptive statistics. Reliability and validity tests were also conducted on the three constructs. The mean scores were used to determine the scores of the attributes. Cronbach's alpha was employed to test the reliability of the instrument. The validity of the instrument was ascertained based on the factor analysis.

4. RESULTS

4.1. Descriptive Statistics

A total 1,500 questionnaires were mailed to companies' manager throughout Malaysia to respond to the survey. Within a month, 210 questionnaires were returned, out of which 9 were not usable because the respondents failed to complete fully all the parts in the questionnaire. Thus the final sample size was 201, giving a response rate of 13.4%, which is considered acceptable in a mail survey (Jabbar and Pope, 2008).

4.2. General Information

All questionnaires were received from all zones in Malaysia (northern, central, south, east and East Malaysia). The highest response rate comes from central (31.8%), followed by south (28.4%), northern (24.8%), east (7.5%) and east Malaysia (7.5%). Respondent in the manufacturing companies with the others position received the highest response rate of 31.4%. This followed by finance manager (27.1%), director (19.3%), others (21%), accountant (13.6%) and general manager (8.6%).

4.3. Test of Reliability and Validity

The result of reliability test for the three constructs indicates that all the three constructs have achieved a good level of reliability. The cronbach alpha value for general perception and probable area of difficulties were is above 0.70. Hair et al. (1998) an alpha value of 0.60 is acceptable in exploratory studies. As such these constructs have achieved better value than the acceptable level of reliability. The factor analysis is used to determine the validity of the constructs. This analysis method is also used to determine the adequacy of the samples for the research with the Kaiser-Meyer-Olkin (KMO) value. KMO measures the sampling adequacy which should be >0.50 for a satisfactory factor analysis. All the three constructs have KMO value above 0.80 which is achieved the satisfactory level. Bartlett's Test of Sphericity tests whether the correlation matrix is an identity matrix, which would indicate that the factor model is inappropriate. The

Bartlett's test of Sphericity shows all the constructs are significant at 0.000 which means the correlation matrix is not an identity matrix thus the factor model is appropriate.

4.4. Awareness towards GST

Table 1 indicates the mean score of 6 items used to measure the awareness variables on GST of manufacturing companies' manager. Overall, the variable indicates that all statements on managers' awareness on GST shown a mean score above 3.00. The highest mean score for the awareness statement was that managers of manufacturing are well aware that the GST rate would be most probably 6% (mean = 4.45). The lowest mean score was that managers of manufacturing companies are aware that service of tax agents are needed when GST is implemented in Malaysia (mean = 3.57). The manufacturing managers were also aware that GST would affect their company business technically (information technology and training) and operationally (invoicing) (mean = 4.27), the need to prepare training for their staff regarding GST (mean = 4.15), that there are standard rate, zero rate and exemption in GST (mean = 3.99) and that the government needs public opinion on GST (mean = 3.71). Overall, the results indicated that the managers of manufacturing companies in Malaysia were well aware about the proposed GST in Malaysia.

Table 1: Awareness on GST (n=201)

Statements	Mean±SD	Minimum	Maximum
Does your company aware the proposed GST rate is 6%?	4.45±0.774	1	5
Does your company aware that GST would affect your company business technically (information technology and training) and operationally (invoicing)?	4.27±0.761	1	5
Does your company aware that companies need to prepare training for their staff regarding GST?	4.15±0.939	1	5
Does your company aware that there are standard rate, zero rate and exemption in GST?	3.99±0.892	1	5
Does your company aware that the government needs public opinion on GST?	3.71±1.058	1	5
Does your company aware that tax agents services might be needed when GST is implemented?	3.57±0.993	1	5

GST: Goods and services tax

Table 2: Attitude on GST (n = 201)

Statements	Mean ± SD	Minimum	Maximum
My company is in favor that Government must educate the business community on GST	4.29 ± 0.766	1	5
My company would acquire more information if encountered problem in GST	4.28 ± 0.710	1	5
My company would pay GST if there is good system in getting back the input tax credit from tax authority	4.21 ± 0.799	1	5
I would remind my company to comply with GST requirement	3.96 ± 0.767	1	5
Does your company favor in replacing the current SST with GST?	3.30 ± 1.101	1	5
Does your company happy to pay GST	2.87 ± 1.112	1	5

GST: Goods and services tax, SST: Sales and services tax

Table 3: Probable area of difficulties on GST (n=201)

Statements	Mean±SD	Minimum	Maximum
Need to upgrade the computerization system	4.23±0.686	1	5
Enhance the accounting system to accommodate for GST	4.20±0.632	1	5
Increase documentation burden of record keeping.	4.16±0.771	1	5
Keeping records and documentation	4.14±0.731	1	5
Clarity of goods and services that is taxable	4.08±0.712	1	5
Lack of GST knowledge	4.03±0.836	1	5
Getting refund from tax authority and dealing with tax authority	4.01±0.745	1	5
Understanding the GST legislation	3.97±0.780	1	5
Cooperation with customers	3.97±0.774	1	5
List of exempted and zero rated goods and services.	3.94±0.819	1	5
Calculation the input tax credit	3.91±0.804	1	5
Shorter period of time to lodge document to tax authority	3.82±0.906	1	5

GST: Goods and services tax

4.5. Attitude on GST

Table 2 shows the respondents attitude towards GST system. Overall, all managers of the companies perceived that the all statements on the variable 1 received a positive mean score of 3.00 and above. The statement on educating the business community on GST received the highest positive attitude (mean = 4.29), followed by the statement that the company would acquire more information if encounter problem in GST (mean = 4.28). The lowest mean score of 2.87 was for the statement about happiness to pay GST. Overall, the results shows that the managers of manufacturing companies in Malaysia studied possess a positive attitude and are willing to pay GST if there is a good system in getting back the input tax credit from tax authority (mean = 4.21), the managers also has indicated that they would remind their company to comply with GST requirements (mean = 3.96) and agreed that the current SST replaced with GST (mean = 3.30).

4.6. Probable Area of Difficulties on GST

Table 3 shows the respondents probable area of difficulties towards GST. All the 12 statements on manufacturing managers' on probable area of difficulties in GST showed a mean score above 3.80. The highest mean score is 4.23 for the need to upgrade the computerization system by managers of manufacturing

companies in Malaysia. This is followed by the need to enhance the accounting system to accommodate for GST (mean = 4.20), the need to increase documentation burden of record keeping (mean = 4.16), the need for keeping records and documentation (mean = 4.14), the need in clarity of goods and services that is taxable (mean = 4.08), lack of GST knowledge (mean = 4.03), getting refund from tax authority and dealing with tax authority (mean = 4.01), the need of understanding the GST legislation (mean = 3.97), cooperation with customers (mean = 3.97), the need of list of exempted and zero rated goods and services (mean = 3.94) and calculation the input tax credit (mean = 3.91). The lowest mean score is 3.82 where the managers of manufacturing companies viewed shorter period of time to lodge document to tax authority as the least probable area in GST.

5. DISCUSSION AND CONCLUSION

The aim of this study was to explore the awareness, attitude and probable area of difficulties preparedness towards the implementation on the GST among managers in manufacturing companies in Malaysia. Results of the study indicate most of the manufacturing company's managers have a good awareness, positive attitude and agree to probable area of difficulties towards the proposed GST.

In general, this study found that the manufacturing company's managers indicated a high level of awareness towards the implementation of the proposed GST. This indication has a good sign for the government. This finding supported previous study conducted by Savage (2004) whom found that many small business owners were aware about tax reformation in Australia, and Palil and Ibrahim (2011) also found that almost half of the respondents are aware in the proposed GST. In order to develop better awareness, promotional activities to educate the managers of manufacturing companies in Malaysia regarding GST should be implemented. Good awareness on GST by the managers of manufacturing companies in Malaysia would increase the compliance level.

The study found that the managers of manufacturing companies in Malaysia has shown positive level of attitude towards the implementation of the proposed GST, which is a good indicator for the government. This finding supported previous study conducted by Schisler (1995) whom found that tax agents has higher perception of the tax system as compared to taxpayers which means that the government need to the focus more on this group (taxpayers). White et al. (1990), Porcano and Price (1992), Christensen et al. (1994) and Wartick (1994) agreed on the notion that tax preparers or taxpayers with more tax knowledge would have a positive view about tax system. In order to develop a positive attitude amongst managers of manufacturing companies in Malaysia, the government needs to continually provide information, education or knowledge relating to GST, as a positive attitude toward GST would encourage better GST compliance. Previous studies have shown that attitude has a significant impact on compliance (Jackson and Milliron, 1986). Managers of manufacturing companies in Malaysia with a positive attitude towards GST would encourage them clients to comply with GST requirements.

The study generally found that managers of manufacturing companies in Malaysia agreed to all the 12 areas of the probable area of difficulties mentioned in the study. As such it is vital that these 12 areas equally important to be addresses to ensure smooth implementation of GST as these difficulties would have an effect on their business operation. These areas of probable difficulties in GST reported by the managers of manufacturing companies in Malaysia should be taken into consideration by the government when GST is to be implemented. The government needs to recognize such problems and take necessary action to enhance compliance when GST is to be implemented. In this context, GST knowledge is the most important part of implementing the tax. A high level of tax knowledge would help increase the level of tax compliance (Chan et al., 2000; Crane and Nourzad, 1990; Hanefah, 1996; Kasipillai et al., 2003; Manaf, 2004; Natrah et al., 2003).

In order to assist managers of manufacturing companies in Malaysia toward accepting and complying with the new tax system, Government should develop a strategic approach to deal with the GST implementation. It is proposed that government agencies should aggressively promote GST to be more positive towards GST. For example government agencies such as the Royal Customs Department have to provide more training programs for taxpayers. assist taxpayers such as lack of GST knowledge among clients, the increased burden of documentation for record keeping, the need to upgrade the computerized system, getting refund from tax authority, enhancing the accounting system to accommodate for GST, clarity of goods and services that are taxable, maintaining records for clients, understanding the GST legislation, dealing with tax authority, and cooperation from clients. Besides that, the government needs to give incentive or subsidy to business community for initial cost (e.g. cost of GST software) such as by giving double deduction for allowable expenses.

This study also has a limitation. The findings of this study were limited to manufacturing company's managers only. This study suggests that further studies could extent to widen scope by taking into consideration others business communities such as sole proprietor and partnerships and salaried group to get better insight into their perception towards GST. Besides that, there need for a continuing research to further examine the extent of the on-going compliance burden on business communities.

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