

**UNIVERSITI TEKNOLOGI MARA**

**THE RELATIONSHIP ON LITERACY WITH  
ACCEPTANCE TOWARDS GST  
IMPLEMENTATION IN JOHOR**

**SITI SYAQILAH BINTI HAMBALI**

Dissertation submitted in fulfilment  
of the requirements for the degree of  
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## AUTHOR'S DECLARATION

I declare that the work in this thesis/dissertation was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

Name of Student	:	Siti Syaqilah Binti Hambali
Student I.D. No.	:	2014864748
Programme	:	Master of Accountancy
Faculty	:	Accountancy
Thesis/Dissertation	:	The Relationship On Literacy With Acceptance Towards GST Implementation In Johor.
Signature of Student	:	.....
Date	:	December 2015

## ABSTRACT

GST implementation in Malaysia in April 2015 is part of the tax reformation with the goal of having a more efficient and effective taxation system. A successful tax reformation requires a high acceptance from taxpayers. In order to assist in the acceptance of GST implementation in Malaysia, taxpayers need to have a proper knowledge and awareness of the GST system, also known as GST literacy. Thus, this study aims to assess the level of GST literacy of secondary school teachers as well as examining their GST acceptance level towards GST implementation in Malaysia. This study determines the GST literacy level from the perspective of GST knowledge and GST awareness. Apart from that, this study is also aim to identify the relationship between GST literacy levels with the GST acceptance levels of secondary school teachers. Questionnaires were distributed to 150 secondary school teachers in Batu Pahat, Johor and the response rate was 66.67%. The finding indicates secondary school teachers as literate towards the GST implementation in Malaysia. The findings also suggest that secondary school teachers have a moderate knowledge level and high awareness level on GST implementation in Malaysia. The study proves statistically that there is a positive significant relationship between GST literacy with GST acceptance. The results suggest that government should provide sufficient information and explanation of GST implementation through various ways such as media social, distribution of pamphlets, publish of articles, TV talks on GST, and whatnot . This is due to the fact that sufficient information can increase the literacy level of taxpayers.

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# TABLE OF CONTENT

<b>AUTHOR'S DECLARATION</b>	<b>II</b>
<b>ABSTRACT</b>	<b>III</b>
<b>ACKNOWLEDGEMENT</b>	<b>IV</b>
<b>TABLE OF CONTENT</b>	<b>V</b>
<b>LIST OF TABLES</b>	<b>VIII</b>
<b>LIST OF FIGURES</b>	<b>IX</b>
<b>LIST OF APPENDICES</b>	<b>X</b>
<b>ABBREVIATIONS</b>	<b>XI</b>
<b>CHAPTER ONE: INTRODUCTION</b>	<b>1</b>
1.1 INTRODUCTION	1
1.2 PROBLEM STATEMENT	3
1.3 RESEARCH OBJECTIVES	6
1.4 RESEARCH QUESTIONS	6
1.5 CONTRIBUTIONS OF THE STUDY	6
1.6 ORGANISATION OF THE STUDY	8
1.7 SUMMARY OF THE CHAPTER	8
<b>CHAPTER TWO: LITERATURE REVIEW</b>	<b>9</b>
2.1 INTRODUCTION	9
2.2 HISTORY OF GOODS AND SERVICES TAX/ VALUE ADDED TAX	9
2.3 TAX AND GST IN MALAYSIA	13
2.4 GST/VAT IN OTHER COUNTRIES	15
2.5 GST LITERACY	18
2.5.1 GST KNOWLEDGE	19
2.5.2 GST AWARENESS	21
2.6 GST AVENUES	22
2.7 GST ACCEPTANCE	24
2.8 GST LITERACY AND RELATIONSHIP WITH ACCEPTANCE	27