



## **Attitude Determinants in Proposed Goods and Services Tax among Manufacturing Companies in Malaysia**

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### **ABSTRACT**

Malaysian government wanted to replace the sales and service tax with goods and services tax (GST). The government would only introduce once everyone understand and familiar with the tax. This study is aimed to identify the determinants of attitudes towards the proposed GST among managers of manufacturing companies in Malaysia. Four variables were used to measure determinants of attitude comprising awareness, understanding, preparedness and probable area of difficulties. A survey was carried out to acquire the data from 1500 managers of manufacturing companies throughout Malaysia via questionnaire. Only 210 responded where 9 questionnaires were unusable giving a 13.4% (201) response rate. Data were analyzed using descriptive statistics on the demographic variables and five constructs. Test of reliability and validity were also done on the five variables. All the items in the five constructs have mean score of above 3.00. Both the Cronbach alpha value and Kaiser-Meyer-Olkin value have more than 0.70 for all the five constructs. The study has a compatibility matching of 41.8% variance ( $R^2$ ) and significant ( $P < 0.00$ ) which shows that the determinants in attitude towards the proposed GST can be explained by the four variables; awareness, understanding, preparedness and probable area of difficulties variables. The findings also found that that the four variables are significant and positively related to attitude towards the proposed GST. Thus this study provides important and valuable inputs for the government to implement strategic plan to enhance GST knowledge among managers of manufacturing companies in Malaysia in so that GST can be introduced without obstacles.

**Keywords:** Attitude, Awareness, Understanding, Preparedness, Probable Area of Difficulties

**JEL Classifications:** H20, H25

### **1. INTRODUCTION**

Implementation of goods and services tax (GST) in Malaysia to replace sales and services tax has been put on hold since 1989 till 2015. It was postpone when it learned that the Malaysian public was not yet ready and the government needed more time to gather feedbacks. The ministry wants further discussion with the people to ensure they know and understand before GST is implemented (Ahmad, 2013) and slower pace with structurally to ensure that the new tax would be naturally equal to the current sales and service tax as not to burden the public. There are several reasons in proposing GST in Malaysia which ranges from able to generate additional revenue, current sales and services taxes tax procedures complication (Kasipillai, 2013), cascading tax effect, business cost can be reduced ("GST," 2012), tax reformation process (Hooper and Smith, 1997) to achieve efficiency, equity and tax revenue

productivity (Bardai, 1993), structured and transparent form of taxation (Kasipillai and Liew, 2005) and improvement on tax administration procedures (Kasipillai and Liew, 2005) and current indirect tax system is inefficient in providing adequate economic needs of the country, tax collection was not in line with the rapid growth due to leakages ("GST," 2004). The business communities are concerned that GST would adversely affect the distribution of their real income and as currently the current cost of living is very high and the economy is growing at a slower phase. The business community is concerned with the initial rise in the price of goods and services need to be increase as evidenced by several countries that have implemented it. The Federation of Malaysian Manufacturers (FMM) felt that the implementation of GST would erode the competitiveness of local industries especially the exporters ("Fomca," 2006). There is general anxiety that if GST is implemented it need to incurred additional cost to comply to this

new tax. Several studies in Malaysia on proposed GST in general shows poor understanding of the tax among taxpayers in Malaysia (Palil and Ibrahim, 2011; Saira et al., 2010). Hence, the present study attempts to examine the feasibility of introducing GST in Malaysia. This study examines the determinants of attitude towards the proposed GST among managers of manufacturing company in Malaysia regarding the proposed GST. A good awareness, understanding, adequate preparedness and fewer difficulties would give a positive attitude among the managers of manufacturing companies in Malaysian and would assist the government in determining the appropriate time to implement the tax in Malaysia.

## 2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### 2.1. GST

GST is a consumption type of tax, which means that taxpayers only pay tax if they consume particular goods or services. GST taxes the value added to the goods and services by each provider in the supply chain starting from the suppliers to the retailers. GST is a tax added to the value of goods and services that are supplied by taxable persons (companies, partnership etc.) carrying on a business. A person is a processor in the production and distribution chain, which begins with producers, wholesalers, and retailers. The goods and services supplied are liable to GST either at a standard rate or at a zero rate or are exempt from GST. Zero rated and exempt supplies do not carry GST charges. While zero rated supplies need to be registered, exempt supplies are not required to do so. Zero rated supplies are entitled to reclaim the GST charged to them when the goods and services are purchased for business purposes. The output tax can be offset against the GST incurred when purchasing the goods and services for business purposes known as input tax. Hence, the input tax credit provides a high degree of reliable information (Kasipillai and Baldry, 2005). In Malaysia, the Royal Malaysian Customs Department (RMCD) under the Ministry of Finance would be the governing body that deals with all matters regarding GST. RMCD would be the tax authority for GST, which receives remittance, process refunds, claims on input taxes and other matters related to GST. Business can only collect GST if they possess GST license. In order to get the license business should achieved a predetermined threshold set by the authority. The proposed threshold in Malaysia is RM 500,000 on the company's revenue. This means that 70% of small and medium-sized companies in Malaysia would receive exemption. Most businesses prefer to register as buyers and deal with GST supplier than non-GST supplier (Kasipillai and Baldry, 2005). GST is intended to make revenue collection more efficient and it is also meant to benefit businesses.

### 2.2. Awareness and Attitude

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). 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). Ismail et al., (2014) in their study about determinants of attitude towards credit card usage found that media awareness is one of the factors that is instrumental in determining consumer attitudes toward credit card usage. Zainol et al., (2014) findings suggest that awareness of tax agents are positive towards the implementation of GST in Malaysia. Therefore, it is hypothesized that:

H<sub>1</sub>: Awareness is positively related to attitude.

### 2.3. Understanding and Attitude

Understanding (also called intellection) is a psychological process related to an abstract or physical object, such as a person, situation, or message whereby one is able to think about it and use concepts to deal adequately with that object. To understand something is to have it conceptualized (a given measure) (Wikipedia, 2010). Wang et al., (2002) in their study about understanding consumers attitude toward advertising found that by understanding consumer's attitude towards advertising, designers and marketers can better strategize their advertising designs. A better understanding of interactivity can also help to improve the effectiveness of interactive media such as the Internet. Zainol et al., (2014) findings suggest that understandings of tax agents are positive towards the implementation of GST in Malaysia. Therefore, it is hypothesized that:

H<sub>2</sub>: Understanding is positively related to attitude.

### 2.4. Preparedness and Attitude

Preparedness refers to set of actions that are taken as precautionary measures to face the GST taxation system. Preparedness in this study refers to how the management prepares their company for GST in terms of man power skill, documentation and infrastructures. These actions can be done by preparing themselves with adequate knowledge and training about GST. Preparedness is an important quality in achieving goals of GST. Adanza (2014) found that generally preparedness towards Information and Communication Technology (ICT) has nothing to do with the attitude of students toward ICT use in education and suggest investing more on ICT accessibility and connectivity to further enhance attitude and preparedness towards ICT-based education. Zhang et al., (2014) found that students across all year levels felt significantly less ready to provide care for non-English speaking Chinese patients compared to "any" patients. More than 80% of respondents reported interest in learning more about the barriers and possible ways of overcoming such in their medical curriculum training. Zainol et al., (2014) findings suggest that preparedness of tax agents are positive towards the implementation of GST in Malaysia. Therefore, it is hypothesized that:

H<sub>3</sub>: Preparedness is positively related to attitude.

### 2.5. Probable Area of Difficulties and 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. Mutai (2010) found that the major problem associated with attitudes in the learning of mathematics in the secondary schools included lack

of confidence and interest in the ability to learn and perform well in mathematics as reported by 45% of the respondents. In addition, the same percentage (56%) strongly disagreed that mathematics classes/lessons were not interesting. Out of the students respondents 51% of them strongly disagree that they would like to continue doing mathematics after secondary school. Rose et al., (2007) in their research on attitudes towards working with adults with both a learning disability and a mental health difficulty found that staffs within mainstream services currently feel that they are inadequately trained to deal with the often complex mental health needs of this group. Therefore, it is hypothesized that:

H<sub>4</sub>: Probable area of difficulty is positively related to attitude.

### 3. METHODOLOGY

#### 3.1. Population and Sampling

The population of the study is manufacturing companies in Malaysia and the unit of analysis for the study consists of managers of manufacturing companies who are members with FMM. The list of companies was obtained from FMM 2013 Directory of Malaysian Industries as the sampling frame for the study. The manufacturing sector was chosen for the study due to its second major contribution to nations gross domestic product which is 25% as compare to 56% for service sector ("Mida," 2014) and for determination in pricing of their product it involves input tax due to purchase of supplies from many suppliers as such the managers of manufacturing need adherence to GST administrative compliances.

FMM 2013 directory consists of 2600 manufacturers, exporters and service provider in Malaysia. According to Hanefah (1995) it is not practical and time consuming and costly to take all as research samples. Thus, the researchers determine the number of sample size is 1500 managers of manufacturing companies from five areas in Malaysia. According to Miller (1997) sample size between 600 and 700 individuals could give a good understanding on the values, attitude and belief of a society. As indicated in Sekaran (1992), if the number of companies (N) is 2600 then the appropriate sample size is 335. Roscoe (1975, as cited in Sekaran, 1992) suggests that for most research sample sizes more than 30 and <500 are appropriate. Since a mail survey approach was used, 1500 questionnaires were mailed to the companies throughout the country in order to compensate for the inherent disadvantage of low return rates associated with a mail survey.

This is a nationwide survey thus selected states representing Malaysia would be included in the survey. We anticipated low return on samples size due to the survey approach used. Respondent in this research is chosen by using the multi stage cluster sampling technique. This method is used because they are

heterogeneity in each groups but homogenous between groups. The respondents are from managers of manufacturing companies which are homogenous between themselves but heterogeneity because each the manufacturing companies differs in respect to type of product produces, raw material used, machine employed, turnover, capital investments and number of employees. Iyoke et al. (2006) applied this method but only for two levels in Nigeria. Stages of determination to choose the research sample using the multi stage cluster sampling technique begins with first stage of peninsular Malaysia and East Sarawak to cities in Malaysia before determining the samples in the final stage. The number of questionnaires distributed according to the five cities in Malaysia is 300 each city totaling to 1500.

#### 3.2. Research Instrument

This study examines the level of awareness, attitude, understanding, preparedness, perception and probable area of difficulties among managers of manufacturing company in Malaysia regarding the proposed GST. Therefore six constructs were used to determine the level possess by managers of manufacturing on these variables towards GST. The constructs are awareness, attitude, understanding, preparedness, general perception and probable area of difficulties.

The demographic variable is related to the respondent profile. There are eight demographics information derived from respondent. The information are location of business, type of goods manufactured, paid up capital, annual business turnover, number of employees, position, year of experience and qualification.

This research adapts the instrument used by Munusamy et al., (2012) which is derived from Hanefah et al., (1995) and Saliza (2006) with some modification to suit the current environment. The modification is done because the respondent in their studies were managers of companies for determinants of attitude on the proposed GST in Malaysia and measure in the Table 1.

The questionnaire is divided into six parts where Part I consist of demographic variables, Part II consists of 6 items to measure attitude, Part III consist of 6 items for awareness, Part IV consist of 5 items for understanding, Part V consist of 8 items for preparedness, Part VI consist of 12 items for probable area of difficulties and Part VII consist of demographic information consisting of company profile.

### 4. FINDINGS

#### 4.1. Sample Profile

A total of 1500 questionnaires were mailed to managers of manufacturing companies across Malaysia to respond to the

**Table 1: Measurement of research variables**

Constructs	Items	Type	Measurement
Attitude	6	5 point Likert	Strongly unfavorable to strongly favorable
Awareness	6	5 point Likert	Fully not aware to fully aware
Understanding	5	5 point Likert	Fully don't understand to fully understand
Preparedness	8	5 point Likert	Strongly disagree to strongly agree
Probable area of difficulty	12	5 point Likert	Strongly disagree to strongly agree

survey. Within a month, 210 questionnaires were returned, out of which nine 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) also highlighted that business surveys targeting SME of large firms often yield a response rate of between 10% and 20% in Malaysia and in other South East Asian countries. As such the response rate of 13.4% in this research is considered acceptable based on previous literatures.

## 4.2. Demographic Profile

The highest response came from manufacturing companies located at Kuala Lumpur (31.8%). Johor Bahru city was the second highest with a response rate of 28.4% and the third was from the George Town city of Perak (24.9%). Out of 201 questionnaires received only 140 respondent stated their position. Majority of the respondent in the present study held as others (31.4%). This is followed by finance managers (27.1%), directors (19.3%), accountant (13.6%) and general manager (8.6%). Out of 201 questionnaires received only 138 respondent stated their position. Table 2 shows that 41.3% of respondent had a length of service from <5 years and those who had been in service from more than 15 years and between 6 and 10 years constitute 24.6%. The rest reported to have been in service from had been in service between 11 and 15 years 9.4%. Only 136 respondents mentioned their qualification. Most respondent has a degree as their main qualification in their manufacturing companies which represent 41.2% of total respondent. This is followed by respondent having a diploma qualification which is 25.0%. Professional qualification possess by the respondent constitute 21.3%. Respondent with

other qualification represent with 8.8%. And finally only 3.7% of respondent has master degree as their qualification.

## 4.3. Reliability and Validity

The reliability and validity of the five main constructs used are discussed. The constructs are attitude, awareness, understanding, preparedness and probable area of difficulties. The internal consistency method was used to determine the reliability level of the constructs. The validity of the construct was achieved by utilizing factor analysis.

### 4.3.1. Result of reliability

Table 3 shows the result of reliability test for all constructs. Result of the test indicates that all five constructs have achieved a good level of reliability. The Cronbach's alpha values for all constructs are >0.70. Hair et al., (1998) asserts that an alpha value of 0.60 is acceptable in an exploratory study. Given the exploratory nature of the present study, the level of reliability achieved is hence acceptable.

### 4.3.2. Result of validity

Factor analysis was used to determine the validity of the constructs. This method is also used to determine the adequacy of samples for research with the Kaiser-Meyer-Olkin (KMO) value. KMO measures the sampling adequacy which should be >0.5 for a satisfactory factor analysis to be done. Table 4 shows that all five constructs had a KMO value >0.60, which met the satisfactory level. Bartlett's test of sphericity tests whether the correlation matrix is an identity matrix, which indicates that the factor model is inappropriate. The Bartlett's test of sphericity showed that all constructs are significant at 0.000, which means that the correlation matrix is not an identity matrix; thus the factor model is appropriate.

## 4.4. Multiple Regression Analyses

The results shows that the data used in this study has a compatibility matching of 41.8% variance ( $R^2$ ) and significant ( $P < 0.00$ ). This reveals that the determinants in attitude towards the proposed GST can be explained by variables; awareness, understanding, preparedness and probable area of difficulties variables.

**Table 2: Results of reliability test**

Constructs	Number of items	Cronbach's alpha
Attitude	6	0.781
Awareness	6	0.799
Understanding	5	0.905
Preparedness	8	0.890
Probable area of difficulties	12	0.891

**Table 3: Results of factor analysis**

Constructs	Number of items	Number of factors	KMO	Total variances explained	Bartlett's test of sphericity
Attitude	6	2	0.705	69.517	0.000*
Awareness	6	2	0.830	62.101	0.000*
Understanding	5	1	0.854	70.041	0.000*
Preparedness	8	1	0.910	51.530	0.000*
Probable Area	12	3	0.891	58.886	0.000*

\*Significant at  $P=0.000$ . KMO: Kaiser-Meyer-Olkin

**Table 4: Coefficient analyses for intention model (n=201)**

Model	Unstandardized coefficients		Standardized coefficients	t	Significant
	Beta	Standard error	Beta		
Constant	1.197	0.575		2.084	0.038**
Awareness	0.125	0.027	0.221	4.603	0.000*
Understand	0.103	0.028	0.175	3.733	0.000*
Preparedness	0.037	0.017	0.099	2.147	0.032**
Probable of difficulties	0.137	0.018	0.314	7.508	0.000*

\* $P < 0.01$ , \*\* $P < 0.05$

Munusamy (2012) used the  $R^2$  to indicate the compatibility matching variance in his study on sole proprietor's intention to use tax agents. Hence, it is proven that the research model is suitable as it is able to predict the dependent variable; attitude towards the proposed GST among managers of manufacturing companies in Malaysia. The coefficient analyses in Table 2 shows that the four variables; awareness, understanding, preparedness and probable area of difficulties are significant and are positively related to attitude towards the proposed GST.

Based on the multiple regression result the hypotheses tested on awareness is positively related with attitude ( $H_1$ ), understanding is positively related with attitude ( $H_2$ ), preparedness is positively related with attitude ( $H_3$ ), and probable area of difficulty is positively related with attitude ( $H_4$ ) were supported.

## 5. DISCUSSION AND SUGGESTION

Managers of manufacturing companies in Malaysia have positive and significant level of attitude towards the proposed GST and the following variables: Awareness, understanding, preparedness and probable area of difficulties are significant determinants of attitude. Managers of manufacturing companies in Malaysia agreed that all the 12 probable areas of difficulties were important to ensure smooth succession of the proposed GST. There are more unfavorable opinions than favorable opinions on the proposed GST.

The study found that the managers of manufacturing companies in Malaysia attitude studied show a high or positive level of attitude towards the implementation of the proposed GST, which is a good indicator for the government. Schisler (1995) 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). Result from factor analysis indicated that attitudes towards GST among managers of manufacturing companies in Malaysia are multi-components.

The study demonstrated that the managers of manufacturing companies in Malaysia have high level of awareness towards the implementation of the proposed GST, which is a good indicator for the government. Palil and Ibrahim (2011) found that almost half of the respondents are aware in the proposed GST and according to them the level of awareness was associated with tax knowledge. Result from factor analysis indicated that awareness towards GST among managers of manufacturing companies in Malaysia is single dimension. The study found that managers of manufacturing companies in Malaysia level of understanding have a good understanding about GST, which is a good indicator for the government. Schisler (1995) agreed that understanding would enhance communications between tax authority and taxpayers. Eriksen and Fallan (1996) suggested that if more taxation information is given to the society, it would enhance compliance behavior. Result from factor analysis indicated that the understandings towards GST among managers of manufacturing companies in Malaysia are single

dimension. The study high level of preparedness of managers of manufacturing companies in Malaysia and agreed that they need to prepare themselves as GST might affect their clients' business operation and dependency towards their services in achieving the first objective of the study. Palil and Ibrahim (2011) found that half of respondent were ready for the proposed GST. In order to facilitate business preparation toward accepting and complying with the new tax, government agencies such as the Customs Department need to hold more training programs for taxpayers, sufficient materials on GST, simplified GST return and issuances of public rulings to guide taxpayers. Result from factor analysis indicated that the preparedness towards GST among managers of manufacturing companies in Malaysia is single dimension.

The study had identifying the probable area of difficulties in GST. Munusamy et al. (2012) found a number of probable area of difficulties when GST is implemented in Malaysia 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. 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. A high level of tax knowledge would help increase the level of tax compliance (Chan et al., 2000; Crane and Nourzad, 1990; Hanefah, 1995; Kasipillai et al., 2003; Manaf, 2004; Natrah et al., 2003). Result from factor analysis indicated that the probable area of difficulties towards GST among managers of manufacturing companies in Malaysia are multi-components.

There was only 31% or 62 of 201 of the respondent whom gave their opinion about the proposed GST. About 68% of managers of manufacturing companies in Malaysia whom gave opinion do not favorable towards the proposed GST, but 32% of them agree that GST is a favorable tax system for Malaysia. Based on the findings more effort on educating, awareness, clarity and knowledge are needed to emphasis by government about GST to ensure the change of perception in the near future for these group (opposing opinion) so that they would give their support for the successful implementation of GST in April 2015. Hee and Khorana (2013) agreed that vigorous education and training programs are needed for merchant shipping and maritime supply chain shareholders.

In order for GST be successful, it must be accepted by taxpayers. GST cannot be accepted if taxpayers do not have the necessary knowledge of GST. An educational program should be initiated by Royal Custom of Malaysia to elevate taxpayers so that they would cooperate for compliance once GST is introduced in Malaysia. Professor Dr. Simon James from University of Exter Business United Kingdom emphasis on the publicity and education on the system to people than things began to change. He also agreed that taxpayers were never happy paying GST but the transition was

reasonably easy with system (“Teething Problems Normal in the First Few Years,” 2014). It is important that adequate education is given to people for effective implementation of GST. As such regulations, orders, guidelines and ruling are needed to help the public to understand GST legislation. Aggressive and widespread education on GST information, integration of GST education into our curriculum in public and private institutions of higher learning, public enlightenment through media and organized workshop for selected group as suggested by Oladipupo and Izedonmi (2013) would help the managers of manufacturing to further enhance their current understanding and knowledge about GST. In New Zealand a good publicity and information campaign was implemented to achieve public acceptance before GST were introduced. The business community was directly targeted first before consumers. In Malaysia the RMC has begun organizing seminar and information session with business community. As such the managers of manufacturing companies in Malaysia have the opportunity to improve their understanding about the proposed GST.

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