

**THE ASSOCIATION OF TAX EDUCATION AND TAX COMPLIANCE: A
CASE OF UUM ACCOUNTING STUDENTS**

By

JOSEPHAT SUNDAY UGWU

811771

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Othman Yeop Abdullah
Graduate School of Business

Universiti Utara Malaysia

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(*Name of Supervisor*)

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JOSEPHAT SUNDAY UGWU

811771

Othman Yeop Abdullah

Graduate School of Business

Universiti Utara Malaysia

06010 Sintok

Kedah Darul Aman

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ABSTRAK (MALAY)

Mematuhi pembayaran cukai adalah perkara yang sukar untuk dicapai oleh mana-mana kerajaan. Kebanyakan pembayar cukai tidak peka akan kewajipan membayar cukai tahunan kerana kurangnya pengetahuan mengenai cukai serta kurang kesedaran moral akan kepentingannya. Apabila masyarakat kurang pengetahuan tentang perundangan cukai, adalah sukar bagi mereka untuk mematuhi undang-undang cukai terutamanya berkaitan dengan pengiraan cukai. Tidak mengetahui akan sumbangan keuntungan daripada cukai itu sendiri dalam penjanaan kewangan kerajaan bagi menjalankan aktiviti seharian turut mengakibatkan individu mempunyai kesedaran moral yang rendah dalam mematuhi pembayaran cukai. Bagi memastikan masyarakat mempunyai pengetahuan asas mengenai perundangan cukai dan bagaimana keuntungan daripada cukai dapat menyumbang kepada pembangunan, pendidikan cukai adalah penting. Melalui pendidikan, seseorang individu itu akan memperoleh ilmu dimana secara tidak langsung dapat mempengaruhi sikap serta moralnya. Justeru, kajian ini mengkaji bagaimana pengajaran kursus cukai di universiti di Malaysia dapat mempengaruhi kesedaran moral mematuhi pembayaran cukai dalam kalangan pelajar sarjana muda perakaunan. Kajian ini juga mengkaji persepsi tenaga pengajar subjek cukai akan keberkesanan subjek ini bagi meningkatkan kesedaran moral supaya mematuhi pembayaran cukai. Metod campuran telah digunapakai bagi mendapatkan maklumat. 122 set soalan telah diedarkan kepada pelajar sarjana muda perakaunan dan soal jawab juga telah dijalankan kepada beberapa orang pensyarah kursus cukai. Keseluruhan kajian mendapati bahawa pendidikan cukai mempunyai hubung kait dengan mematuhi pembayaran cukai. Pendidikan cukai memberi impak kepada pengetahuan asas cukai kepada sesiapa yang mengikuti kelas tersebut. Kajian juga mendapati perspepsi pensyarah kursus cukai ke atas kesesuaian kursus ini kepada pelajar bukan perakaunan dalam mengubah cara berfikir golongan pembayar cukai pada masa hadapan. Kajian ini mencadangkan supaya nilai etika disertakan didalam prinsip dan kajian kes moral cukai. Kekangan dalam kajian ini adalah tidak mendapat jumlah responden yang ramai sepanjang kajian dijalankan.

Kata kunci: Patuhi bayaran cukai, pendidikan cukai, pengetahuan cukai, moral cukai.

ABSTRACT

Making taxpayer Comply with tax payment has not been easy to for any government. Many eligible taxpayers do not comply with their tax obligations annually which probably emanates from lack of basic knowledge on taxation and low compliance morale. When people are ignorant of tax laws, they will find it difficult to comply with the tax laws, especially in relation to tax computation. They may also be ignorant of how taxation revenue contributes towards funding government's day to day activities. In order to have citizens with the basic knowledge on taxation laws, and how taxation revenue contributes to development, taxation education is therefore imperative. Through education, individual can acquire new knowledge, which in turn can influence their behaviour or morale reasoning. Having said that, this study examines how taxation courses taught in Universiti Utara Malaysia, influence the tax compliance morale of the undergraduate accounting students. It also explores the perceptions of the taxation instructors on the relevance of taxation courses in creating tax compliance morale. Mixed method of data collection was applied. Questionnaires were administered to 122 undergraduate accounting students, while interviews were conducted with four taxation lecturers. Overall findings indicate that taxation education has an association with tax compliance. Taxation education impacts the basic tax knowledge of those who attended the classes. Findings also show that the lecturers interviewed are of the opinion that inclusion of taxation course in the syllabus of non-accounting students can go a long in changing the mindset of future taxpayers. The study recommends the inclusion of ethics in the principles of taxation and tax morale case studies. There is a limitation in this study from not using a greater number of respondents during the survey.

Keywords: Tax compliance, tax education, tax knowledge, tax morale.

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CHAPTER ONE

1.1 INTRODUCTION

With the introduction of the Self-Assessment System (SAS) of taxation in Malaysia, individual taxpayers are expected to have the basic knowledge of personal income tax laws to enable them to pay the correct amount of taxes to the tax authority. This knowledge entails knowing all the sources of income that must be included when calculating taxable income, knowledge on relief that can be claimed and all other deductions that are allowed by the tax authority. It also includes the ability of the individual taxpayer to file the return form when it is due. Inability of some individual taxpayers to understand the personal income tax laws such as when to submit tax return within the stipulated time, not being aware of the legal deductions, not knowing all the taxable incomes has contributed to their tax noncompliance known as unintentional tax (Kasipillai, 1996; McKerchar, 2002). This is known as unintentional tax noncompliance. Also worthy of note is that some taxpayers who have already acquired the basic tax knowledge still do not comply with the taxation rules, regulations and payments of their tax liabilities (Bahari & Ling, 2009). To them, paying taxes is not essential, and they will do everything possible to evade and avoid tax payment. These groups are referred to as intentional non-compliance taxpayers or simply put, “tax evaders”.

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