

**DETERMINANTS OF INTENTION TO BECOME TAX
AGENTS AMONG ACCOUNTING STUDENTS**



**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
DECEMBER, 2015**

**DETERMINANTS OF INTENTION TO BECOME TAX AGENTS AMONG
ACCOUNTING STUDENTS**



**Dissertation Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
In Fulfillment of the Requirement for the
Master of Science (International Accounting)**

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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

ACKNOWLEDGEMENT

First and foremost, I will like to thank and give all praise and glory to Lord God Almighty for all the knowledge, wisdom and blessings undeservingly bestowed on me in the course of completing this research.

My deepest gratitude goes to my supervisor, Dr. Munusamy Marimuthu for his guidance, encouragements and tremendous patience from the initial to the final stage of this research, without which the completion of this research would have been possible. My sincere thanks to the Government of Malaysia for their substantial financial assistance by granting me MyBrain15 scholarship. I am also thankful to Tunku Abdul Rahman University College; my employer for their constant support in completing this research.

I am heartily thankful to my mother, Kaliammal Sonamuthu for her powerful prayers and her continuous love and support in this journey. To my special brother; Thilay Nathan Veloo, despite of his disability, his sweet love towards me have brought me this far and I know I have made him a proud brother.

My sincere thanks are also for my pastors, spiritual family members, relatives and friends who have supported me through prayers and encouragements. To the above mentioned people and to those I have missed out thanking, your love and support are greatly appreciated and will remain memorable. Thank you!

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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

time, the assessment task has become burdensome for the assessment department of IRBM.

The First Finance Minister of Malaysia, Datuk Seri Dr. Mahathir Mohammad introduced the Self-Assessment System (SAS) to replace the existing inadequate tax system in his budget speech in 1999 (Wong, 1999). The implementation of SAS started off with assessment for companies in the year of 2001 followed by the implementation of assessment for associations, co-operatives, salaried individuals and self-employed individuals in the year 2004. The intention of introducing the SAS is to expedite the assessment process, facilitate the collection of taxes, reduce compliance cost and improve the compliance amongst taxpayers (Singh and Bhupalan, 2002).

Other significant initiatives taken by the Royal Malaysian Customs Department (RMCD) were the implementation of Goods and Services Tax (GST) on 1st April 2015. Being a part of the government tax reform program, the implementation of GST aims to generate a stable source of revenue at once by enhancing the effectiveness, capability, and transparency of tax administration and the management of the taxation system (Shamsuddin, Muhammad Ishfaq, Abd Halim, Zahari, Mohamad Fazi, 2014). GST has also proven to be a better tax system compare to the previous consumption tax; Sales Tax and the Service Tax (SST), in which it is able to increase competitiveness and spur economic growth in the global market (Retrieved from <http://www.treasury.gov.my>).

In the recent National Tax Conference 2015 that was held on 25th August 2015, the prime minister YAB. Dato' Sri Mohd Najib Bin Tun Haji Abdul Razak said that the nation's well-being and the citizen's welfare is the primary concern and priority of the government. He added on saying that he is confident that the nation is on the trail of achieving the status of high income nation by the year 2020. The national revenue of which more than 50% derives from the tax collection has been funding the government for their actions in the economic transformation towards a high income nation. He also emphasize that the Inland Revenue Board of Malaysia has a vital role in maintaining the country's economic well-being and financial status (Retrieved from <http://www.pmo.gov.my>, 25 August 2015).

With the idea of achieving the goal for 2020, the government has implemented the new tax reform called GST in the first quarter of this year, 2015. This new tax system is imposed on goods and services at each production and distribution stage in the supply chain. The RMCD under the Ministry of Finance would be the tax authority for the GST system in which they will receive remittance, claims on input taxes, process refunds and other matters relating to GST. Where else tax agents will play the role of GST tax agents when dealing with the RMCD on behalf of their customers (Bidin, Marimuthu and Othman, 2014). Since the implementation of GST has a wide-range of implications on businesses and companies, there is a need for businesses to get a GST – accounting software and a GST – financial system. Hence, the GST sees that accountants and tax agents play an extensive role before and after the new tax reform.

On the other side, the self-assessment system enforce greater accountability upon taxpayers in terms of computational, documentation and filing requirements. There is higher possibilities of audit as the obligations of taxpayer increases. Hence, the taxpayers will seek tax agents for their assistance to handle tax matters on their behalf (Sapiei & Kasipillai, 2014). The role of tax agents is found important in both direct tax and indirect tax system by which the government sectors such as IRBM and RMCD is of the need for them. From the changes that took place in the tax system in Malaysia recently, it is evident that there has been an expansion of role of tax agents and as there is insufficient workforce of tax agents.

From the stated scenario above, it is observable that the government are keen on tax agents as there is a strong need of their services for many taxpayers. To meet these challenges, the accounting education must be in line with these changes in order to ensure students are well equip with the relevant knowledge and skills. Though there are a wide range of alternative career opportunities in the accounting field itself such as accountant, auditor, financial advisors, etc. that can influence the students' choices of careers, the awareness for the need of tax agents and the prospects of being a tax agent need to be exposed to students at their tertiary education.

Therefore, this research is carried out to determine the level of intention among the accounting students to become a tax agent in the future. The intention can be used to anticipate the involvement of accounting students and explain why students decides to choose becoming a tax agent as a choice of career. This research will apply the

theory of planned behavior (TPB) (Ajzen, 1991) in observing the relationship of the three elements of intentions; attitude, subjective norm and perceived behavioral control on students intention to become a tax agent. According to Dalton, Buchheit and McMillan (2014), the TPB elements affects the upper division accounting students' decisions in pursuing a career in tax or auditing. In this research, a study is executed on the intentions of accounting students to become tax agents and attempt to distinguish what drives these intentions. The hope is that the findings from this research will provide beneficial input for tertiary education, government and the respective agencies in boosting and promoting tax agent as a career choice among accounting students in Malaysia.

1.2 Problem Statement

The Royal Malaysian Customs Department (RMCD) GST Director, Datuk Subromanium Tholasy said that even before the implementation of GST more tax agents were needed to advice businesses on procedures and conduct courses relating to the new tax system. In addition to that, he also said there are 2,000 tax agents at the moment and there is a need of another 3,000 tax agents to have a total of 5,000 tax agents. He also claimed that the Royal Malaysian Customs Department (RMCD) is working closely with the other three government bodies; Chartered Tax Institute of Malaysia (CITM), Malaysia Association of Tax Accountants (MATA) and Malaysia Institute of Accountants (MIA) in order to achieve the targeted number of tax agents in the near future. Where else, the chairman of The Chartered Tax Institute of Malaysia (CITM), S.M. Thanneermalai said that tax agents, accountants and information

technology experts would foresee a significant increase of workload in the year of 2015. (Retrieved from <http://www.themalayiantimes.com.my>, 13 August 2014).

Thus, from the current state of just having 2,000 tax agents in Malaysia, there is an expectation gap that exist by which another 3,000 tax agents are needed to achieve the total target of 5,000 tax agents. The expectation gap represents 60% of lack of tax agents in Malaysia. The issue of low number of tax agents might be due to the lower degree of intention to become tax agents among accounting students. Hence, this study is carried out to answer the gap that is to investigate the factors that influences the intention to become tax agent specifically among accounting students. This study also aims to identify the factors that determines the intention of the accounting students to become a tax agent. The utmost indication to become tax agent is the intention of the students. Henceforth, it is also significant to comprehend and understand the intentions of the accounting students.

With the aim of answering the theoretical gap, the Theory of Planned Behavior (TPB) that was introduce by Ajzen (1985,1991) will be used to investigate the prediction of actual behavior of accounting students to become tax agents and observe the relationship between the three determinants of the theory model; attitude, subjective norm and perceived behavioral control towards the intentions on accounting students to become a tax agent. There were several research conducted to determine the intention of accounting students towards entrepreneurial, self-employed and pursue professional qualification by using the TPB theory but there were no study done to

determining accounting students intention to become tax agents. Hence, this study uses the TPB theory to determine the intention to become tax agents among accounting students.

1.3 Research Questions

The research questions that guides the conduct of this study are:

1. Does attitude towards becoming a tax agent influence the intention to become tax agent among accounting students?
2. Does subjective norms influences the intention to become tax agents among accounting students?
3. Does perceived behavioral control influences the intention to become tax agents among accounting students?

1.4 Research Objectives

The primary objective of the study is to determine the intention to become a tax agent among accounting students.

The specific objectives of the study are:

1. To determine whether attitude towards becoming tax agent influences the intention to become tax agents among accounting students.
2. To determine whether subjective norms influences the intention to become tax agents among accounting students.
3. To determine whether perceived behavioral control influences the intention to become tax agents among accounting students.

1.5 Significance of the Study

The findings from this study will contribute and enrich the literature in the taxation studies. As for the theory used in this study; Theory of Planned Behavior (TPB), this preliminary study will be able to enhance the context of the model. Government agencies such as Royal Malaysian Customs Department (RMCD), Inland Revenue Board of Malaysia (IRBM), Malaysian Association of Tax Accountants (MATA) and Malaysian Institute of Accountants (MIA) can use the outcome of this study to observe the intention or the career choice of the accounting students to see if it correspond to the demand of the country as well as the global market. As for the education institutes; both government and private institutes, the tax educators will be able to benefit from this study by understanding and recognizing the intentions of the students towards their choice of career and also to discern on how to impact the students on their intentions towards becoming a tax agent. On the other hand, accounting students too can gain awareness on the trend of career and the need of the country for tax agents.

1.6 Scope and Limitations of the Study

The scope of this study was among accounting students in Universiti Utara Malaysia, Kedah and Tunku Abdul Rahman University College, Penang. The respondents involve in this study were accounting students who have took taxation papers before from the previous semesters for both institutes. This study enabled to investigate the intentions to become tax agents among accounting students.

Though desirable findings was be obtained from this study, there were also limitations in this study. The first limitation was the location the study were conducted. Samples were only taken from 2 areas; Kedah and Penang for University Utara Malaysia (UUM) and Tunku Abdul Rahman University College (TARUC) respectively. Secondly, the samples were narrowed down to only accounting students from Sintok campus for UUM and accounting students from Penang branch for TARUC excluding the main campus in Kuala Lumpur and other 3 campuses from various states in Malaysia. Lastly, this preliminary study only uses one intention-based model, TPB precluding other models that might contribute to the findings of this study. In closure, though the study involves accounting students from two known institutes in Malaysia, the findings were not to be generalize to all accounting students in Malaysia.

1.7 Organization of the Study

The study is conducted and discussed in five chapters in the aim for smoothness of discussion and for better understanding of this topic. The first chapter discusses on the purpose for this study; importance of tax agents and intention of accounting students to become a tax agent. This chapter covers the background, objectives, significance, scope and limitation of the study. Relevant literatures for the focal research context and variables are reviewed in the second chapter. The third chapter presents the research methodology, development of framework and hypotheses, the research design, instruments of measurement, population, sample, questionnaire and data collection. Meanwhile, the fourth chapter illustrates the findings collected from the data collection. The demographic profile of the respondents, interpretation of analysis,

and hypothesis testing results are also included in this chapter. After the summary of the results in the previous chapter, the fifth chapter which is the last chapter in this study represents summaries of the findings and some discussion will be shown on the relationship among the variables. Besides that, limitations of the study is discussed and implication for the future research and recommendations are also stated in this chapter.



CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

In this chapter, a review of existing literature on Theory of Planned Behavior (TPB) were discussed in detailed to support the present study. The TPB theory served as the foundation theory in this study. As an introductory of this chapter, an exploration of relevant literatures were reviewed for better understanding on the development of the theory. The five elements of the theory; intention, attitude, subjective norms and perceived behavior control (internal) – self-efficacy and perceived behavior control (external) – knowledge on tax agent requirements were discussed in detailed in the first section. On the second section of this chapter, previous literatures that observed the relationship of the four elements towards intention are thoroughly reviewed.

2.2 Theory of Planned Behavior

The theory of planned behavior (TPB), developed by Ajzen (1991) is an extension from the Theory of Reasoned Action (TRA) formulated by Ajzen and Fisbein (1980). The prime theory, the theory of TRA has experimental two predictions on an individual's behavior. The first prediction is that an individual's behavior is affected by his or her attitude. The second prediction is that an individual's perception on social norms affects his or her behavior. According to the TRA theory, individuals with positive correlation with attitudes and perceptions of social norms towards a behavior, will result in a higher intention to engage in that behavior. Several studies showed a

favorable correlation results between the two elements towards behavior that effects the intention. Joshi and Huhn (2011) showed the prediction of students choosing career in information systems, military (Gibson, Griepentrog, & Marsh, 2007) and self-employment (Krueger Jr, Reilly, & Carsrud, 2000).

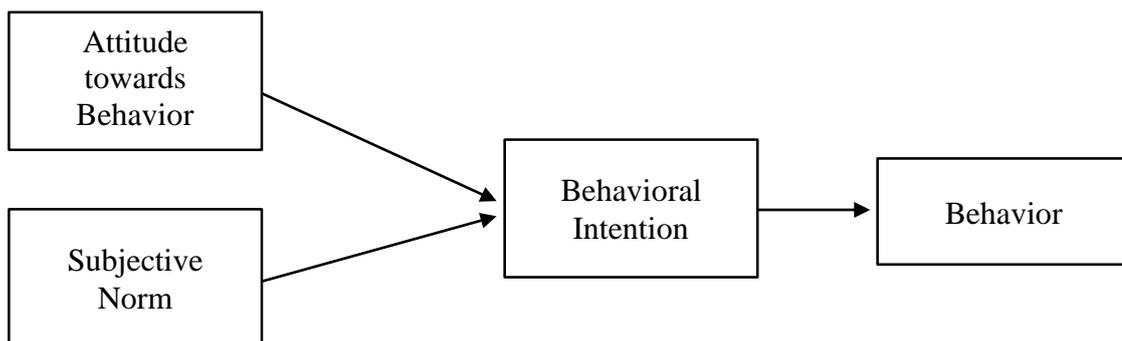


Figure 2.1

Theory of Reasoned Action (TRA)

From: Understanding attitude and predicting social behavior, by Ajzen, I and Fishbien, M. 1980, Englewood Cliffs, NJ: Prentice Hall, pg 8.

The Theory of Reasoned Action (TRA) was found to have limitations as it assumes that actions are completely under volitional control. Henceforth, this assumptions fail to acknowledge that the individuals' behaviors might be directed by systematic constraints (Kurland, 1995). Hence, Ajzen did a refinement to the prime theory by adding an additional element called perceived behavioral control to ensure the surroundings of the individual that may influence the behavior of the individual. As a result, the Theory of Planned Behavior (TPB) were introduced.

Just as in the original Theory of Reasoned Action (TRA), the individual's intention to perform a behavior has also been a central factor in the Theory of Planned Behavior (TPB). Intentions are presumed to grasp the motivational factors that effects a behavior. Intention in other words, indicates the willingness of individuals to attempt and the plans and effort taken by the individuals to put forth in order to execute the behavior (Ajzen & Driver, 1992). Ajzen (1991) suggested that behavior that are affected by the three elements; attitude, subjective norm and perceived behavioral control tend to shape the intention of an individual. As a general rule, greater performance can be achieved by the individual when there is stronger intention to engage in the behavior.

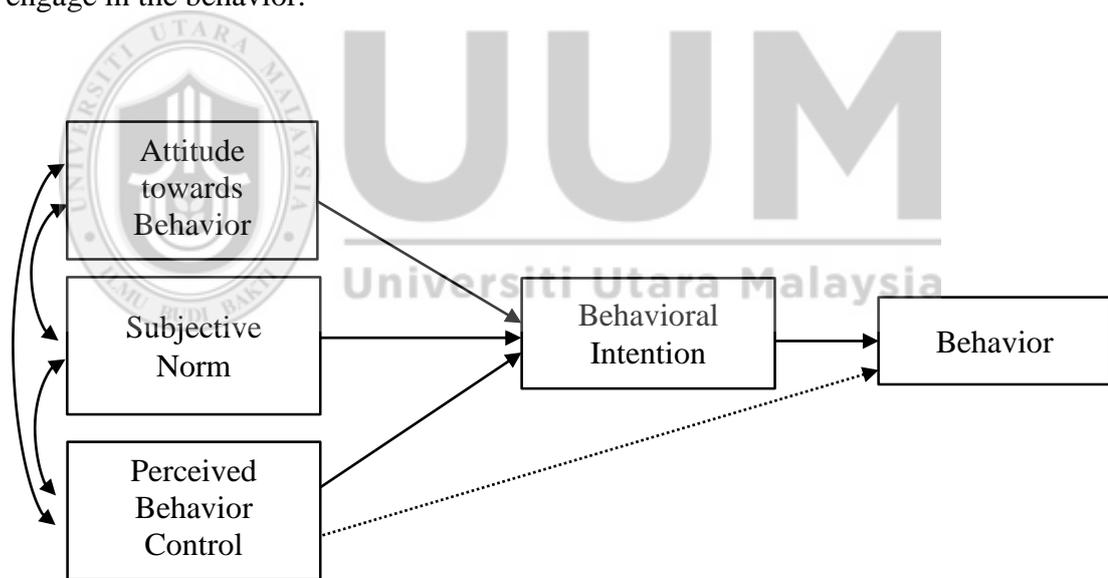


Figure 2.2

Theory of Planned Behavior (TPB)

From: The Theory of Planned Behavior, by Ajzen, I, 1991, Organizational Behavior and Human Decision Process, 50, pg 182.

The TPB is a theory to predict prudent behavior. The theory proposed that intention is the finest predictor of behavior in which the three determinants has great influence on an individual's behavioral intention. Attitude is defined as individual's emotional state about the behavior, a function of an individual's assurance about the significances of the behavior and the parallel assessment of the desirability of the significances. Subjective norm is an individual's perception of the view from the influential circle of people on whether the behavior in question should be executed. Perceived behavior control is an extent of an individual's ability to enact the behavior depending on the individual's control over the behavior and on the individual's level of confidence on whether the behavior should or should not be performed (Ajzen, 1991; Ajzen & Fishbein, 1980). The TPB theory had been successful in predicting a variety of behavior and has been widely applied in numerous study fields such as new technology adoptions (Mathieson, 1991), leisure choices (Ajzen & Driver, 1992), health related behaviors (Godin & Kok, 1996), and student's career decisions (Ingram, Cope, Harju & Wuensch, 2000).

2.2.1 Attitude

Attitude is defined as an individual's positive or negative emotion linked to carry out a specific behavior (Ajzen, 1991). Attitudes are informed by views required to engage in the behavior by which an individual will hold favorable or unfavorable attitude towards a given behavior if the individual believes that the performance of the behavior leads to positive or negative results respectively. In terms of the attitude-behavior correlation, the strength of the attitude is a key moderator variable. A

stronger attitude gives a better prediction of an individual's behavior than a weaker attitude. Attitude towards the behavior is a forecaster of behavioral intention where an individual has a satisfactory or unsatisfactory assessment of the behavior or the degree to which performance of the behavior is valued by the individual positively or negatively (Ajzen, 1991).

According to Tesser and Schwarz (2001), attitude is regarded as a mental or natural state of willingness, organized through an individual's experience, exercising a direct or forceful influence on the individual's reaction to all substances and situations to which it is associated. Attitude is a mentality or a propensity to act by the individual in a particular way due to both personality and experience. Typically, an individual's behavior is explained through an individual's attitude. On the other hand, attitude is also a complex combination of beliefs, values, personality, behaviors and inspirations.

Pickens (2005) defines attitude as how an individual perceives and behaves towards situation. Attitude consists of three components; an affect (a feeling), cognition (a belief), and behavior (an action). Feeling and belief are internal component of attitude which can be viewed through behavior. In brief, attitude is hypothesized as being associated with behavioral intention and leading towards actual behavior. An individual forms an attitude base on his or her belief on the potential outcomes. The more favorable the possibility is, the stronger the intention to execute the behavior will be. Where else, the intention will be weaker to execute the behavior if the individual finds an unfavorable possibility (Shook & Bratianu, 2010). Attitudes are

believed to have direct influence on behavioral intention and are interconnected with subjective norm and perceived behavioral control. Hence, this study looks into the influence of attitude towards intention to become tax agents among accounting students.

2.2.2 Subjective Norm

Apart from attitude influencing behavior through intentions, perceived social pressure from an individual's peers and other parties that are significant that has power to impact an individual's intention whether to execute a specific behavior or not are known as subjective norm (Ajzen, 1991). Significant others might be an individual's spouse, parents, siblings, relatives, friends, physician, etc. In other words, subjective norms are an individual's assumptions or perceptions about the other significant parties' expectations on certain behavior to execute or not (Brouwer, Krol, Reneman, Bultmann, Franche, Klink & Groothoff, 2009). Since the perception is very subjective in nature, this perspective is referred to as subjective norms. Just as how an individual's belief influence attitude towards behavior, similarly subjective norms also influenced an individual in the same manner. However, the effect of attitude towards behavior and the effect of subjective norms towards behavior distinct significantly.

The subjective norm is define as the perceived social pressure or the external environment surrounding the individual. This social pressure will indicate whether an individual should or should not perform the behavior. For example: how family and friends would affect the individual emotionally and mentally of whether to engage in

the behavior. Generally, an individual are more likely to comply with the desires and wishes of those they care about. Hagger, Chatzisaranti and Biddle (2002) emphasized that subjective norm is the weaker predictor of intention compare to attitude and perceived behavior control in the TPB theory. Therefore, this study looks into the influence of subjective norms on accounting students towards the intention to becoming a tax agent.

2.2.3 Perceived Behavior Control

As discussed above, Theory of Reasoned Action (TRA) developed by Ajzen and Fishbein (1980) was extended to The Theory of Planned Behavior (TPB). The TPB theory includes an addition variable; perceived behavioral control to account for behavior as an additional determinant to perform a behavior (Ajzen, 1991). The perceived behavior control refers to the perceived ease or difficulty of performing the behavior in question and it is presumed to reflect past experience at the same time anticipate weaknesses and hurdles. In other words, it is defined as the individual's belief concerning how easy or hard will it be to perform the behavior and this often reflects on actual behavioral control.

Perceived behavioral control mirrors the belief of an individual regarding the access to resources and opportunities required in executing a behavior. It compasses two mechanisms; the first mechanism reflects the availability of resources required to engage in the behavior. This comprises the access to time, money, energy and other resources. The second mechanism reflects on the individual's self-confidence in the

ability to engage in the behavior. Therefore, the first mechanism defines the external factor of perceived behavioral control where else the second mechanism defines the internal factor of perceived behavioral control (Taylor & Todd, 1995).

Perceived behavioral control refers to the degree to which an individual senses that performance or nonperformance of the behavior in question is under the individual's volitional control. An individual is unlikely to form a strong intention if the individual believes that he or she does not have sufficient resources or opportunities to perform a behavior even so the individual holds a positive attitude with approval from subjective norms towards the execution of the behavior. Apart from that, the perceived behavioral control can directly or indirectly influence behavior through behavioral intentions. When there is some agreement between perceptions of control of an individual and the actual control of the individual over the behavior, a direct link from perceived behavioral control to behavior is likely to occur.

2.2.3.1 Perceived Behavior Control (Internal) – Self-efficacy

Bandura (1986) defines self-efficacy as the belief of an individual upon the self-confidence and individual possess. It found that self-efficacy is one important factor in determining an individual's intention. In addition to that, self-efficacy also influence the motivation and the behavior of an individual, where if the individual with strong self-efficacy level will put in some effort to perform the behavior in question. Ajzen and Fishbein (1980) and Fishbein and Ajzen (1975) states that self-efficacy influences the behavioral intention of an individual. In a study conducted by

Terry O'Lerry (1995), it was found that self-efficacy has a significant relationship towards intention of an individual. In this study, self-efficacy is perceived as an important internal factor in order to determine intention to become tax agents among accounting students.

2.2.3.2 Perceived Behavior Control (External) – Knowledge on Tax Agent Requirements

Studies like Trafimow, Sheeran, Conner and Finlay (2002) used the element of knowledge to test intention level in the Theory of Planned Behavior. Charbagi and Mikdashi (2003) found that the knowledge in e-government encourages an individual to use the e-government facilities. Study conducted by Brucks (1985) on introduction of new product in the market, found that knowledge about the relevant product gives a significant behavioral intention to purchase the product. The intentional motivation to save in the retirement saving plan increases when an individual has sufficient knowledge on the investment plan (Croy, Gerrans & Speelman, 2010). In this study, knowledge is perceived as the tax agent requirements to determine intention to become tax agents among accounting students.

2.2.4 Behavioral Intention

Behavioral intention is a sign of an individual's readiness to execute a behavior or an action. According to the theory of TPB, an individual's behavior is determined by the intention of the individual to perform the behavior. Intention is observed as a direct antecedent of actual behavior (Ajzen, 1991). The sensible motivation or decision to

exert effort to perform the behavior is known as intentions. The intention to perform a behavior in question constitutes the central element of TPB by which the stronger the intention to perform the behavior the greater is the probability of its effective performance (Ajzen, 1991). Intentions on its own is influenced by attitude towards behavior, subjective norms and perceived behavioral control over the behavior.

Behavioral intention is defined as an individual's perceived possibility that an individual will engage in a given behavior. Intention has been characterized in measurement by other alternative expression and is distinctive from similar perceptions such as self-prediction and desire (Armitage & Conner, 2001). Ajzen (1991) stated that behavioral intention reflects on how hard an individual willing to try and how motivated is the individual to engage in the behavior. In the TPB theory, behavioral intention is the most proximate predictor of behavior. Generally, the more favorable the attitude and subjective norm with respect to a behavior; and the greater the perceived behavioral control over the behavior, the stronger will the behavioral intention be for an individual to perform the behavior. Hence, this study is conducted to test and measure the behavioral intention of accounting students to become a tax agent and not the actual behavior though the theory can be used to measure the actual behavior of the students.

2.3 Relationship between Attitude and Behavioral Intention

Attitude being the first antecedent construct of the Theory of Planned Behavior (TPB), has a direct influence on continuous usage of intention. Among the relationship

between the three elements of the TPB theory; attitude, subjective norm and perceived behavioral control with intention; attitude towards the behavior is a major influencer on an individual's behavioral intention. Ajzen and Fishbein's (1980) theory of reasoned action and the extended model of the theory of planned behavior (Ajzen, 1991) have also tested the observation that there is a modest attitude – behavior relationship, and argues that attitudes influence behavior indirectly via intention.

Studies using the TPB theory, confirms attitude as the most important predictor for intention. Previous researchers have presented a positive relationship between attitude and behavioral intention. A study by Hung, Chang and Yu (2006) finds that attitude affects the people's behavioral intention of online tax filing. In other area of tax, when the taxpayers have a favorable attitude towards paying tax, the higher the intention in paying the tax (Bobek, 1997). Witte and Woodbury (1985) presented a result that attitude plays an important role in influencing an individual's intention to comply with tax. A study done by McDowall and Jackling (2010), highlighted on the student's positive attitude and belief plays and important role on intention towards accounting profession.

The study conducted by Soon Yau and Choo Hong (2015) investigate how accounting student's attitude affects their current knowledge enhancement intention and found that there were positive attitude and the intention were strongly supported. The influential role of an individual attitude on behavioral intention is evident in other education related studies as attitude played a strong predictor role on student's

intention to use social software (Ahmed, Kamal, Nik Suryani, & Tunku Badariah, 2011). Where else a study by Hassanoust, Logeswaran and Kazerouni (2011) found that student's attitude toward knowledge sharing significantly influence the student's intention to share knowledge online.

A study by McCarthy, De Boer, O'Reilly and Cotter (2013) conducted to test in the Irish market to determine the factors influencing intention to consume beef; found that both attitude and subjective norm has influence but attitude was of greater importance. The relationship of attitude and intention were also discussed in other field of study such as health behaviors, buying organic food, purchase of personal care product and etc (Godin & Kok , 1996; Tarkiainen & Sundqvist, 2005; Yeon Kim & Chung, 2011). In this study, attitude will be used as an independent variable to determine the intention to become tax agents among accounting students.

2.4 Relationship between Subjective Norm and Behavioral Intention

The Theory of Planned Behavior (TPB), identifies subjective norm as social pressure by significant referent individuals or groups of people who has a close relationship to the particular individual and also have significant power to approve or disapprove the particular individual from performing a given behavior (Ajzen, 1991). The significant referent referred to in the theory were parents, family members, relatives, friends and peers. These group of people pressures the individual to behave in a particular manner. In other words, an individual will only perform an act if the individual believes that

this significant referent thinks that the individual in question should perform this act (Zainol, Kamil & Faridahwati, 2009).

Subjective norm is the second predictor of an individual's behavioral intention by which it is a function of beliefs about the expectation of the significant referent and the individual's motivation to comply with these referents (Fishbein & Ajzen, 1980). The justification for the effect of subjective norm is that an individual might choose to engage to the behavior in question even though the expected behavior is not a favorable one (Tan, Sim, Ooi & Phusavat, 2012). The individual will comply with the particular behavior if the individual's think he or she should.

There were several studies that showed a significant relationship between subjective norm and intention. A study by Lu, Huang and Lo (2010) states that taxpayer's intention on online tax filing is positively correlated with subjective norm in which the government compels the taxpayers to use online tax filing and the taxpayers intent to be the counterpart of social group in terms of family, neighborhood, friends, colleagues in social culture and unity. Bobek and Hatfield (2003) was a study on direct tax and it demonstrated a significant and positive effect of subjective norm on intention to comply with tax. Similarly another study by Trivedi, Shehata and Mestelman (2005) also revealed that subjective norm has a strong influence on an individual towards the intention to comply with tax. Bobek, Hatfield and Wentzel (2007) demonstrated there were positive impact of subjective norm on the intention to apply for a tax refund of overpaid tax. In testing the intention to comply with tax

compliance, Damayanti (2012) found that among the three elements of TPB theory, subjective norm has a higher coefficient than the other two elements; attitude and perceived behavioral control.

There were also other significant results of the relationship of subjective norm and intention in various field. A study by Chaplin and John (2010) shows that the consumption behavior of parents, their intentions to purchase product has strong influence on the consumption pattern of young teenage individuals. Thus is shows that children will have a benchmark based on the purchase behavior of their parents bringing to an intention to purchase the specific product just like their parents do. Toby (2013) states that subjective norm is the driver to mass communication student's intention to adopt new media production technologies. There were other studies relating to different fields; halal food purchasing, green hotel, entrepreneurial intentions, that found subjective norm as a predictor of intention (Alam & Sayuti , 2011; Han & Kim, 2010; Iakovleva, Kolvereid & Stephan, 2011). Hence, subjective norm is used in this study as an independent variable to determine the intention of accounting students to become tax agents.

2.5 Relationship between Perceived Behavioral Control and Behavioral Intention

The third element in the Theory of Planned Behavior (TPB), the perceived behavioral control refers to an individual's perception on their ability to execute a given behavior (Ajzen, 1991). Perceived behavioral control is also define as the perceived ease or

struggle of performing the behavior and it is presumed to reflect past experience as well as anticipate barriers and obstacles. It is the individual's perception on the availability of ability and skills or self-efficacy as well as external constraints which are facilities and opportunities needed to execute a behavior. In other words, perceived behavior control is defined as the extent to which an individual has control over the internal factors such as skills, emotions, abilities, information and personal deficiencies and external factors such as dependence on others, opportunities and barriers that facilitate or prevent the individual in performing a behavior (Conner & Norman, 2005).

Perceived behavioral control is vulnerable to any factor if it is able to show a significant discrepancy on behavioral intention or actual behavior (Ajzen, 1991). According to Ajzen (2002), perceived behavioral control can be classified into two components: perceived self-efficacy, which refers to ease or strain of performing the behavior and perceived controllability, which refers to the extent to which the performance depends on the individual. Bandura (1997) terms self-efficacy to refer to beliefs in individual's capabilities to organize and perform the courses of action required to produce given accomplishments. According to Bandura (1997), influence the courses of action individual to choose to pursue, the amount of effort and individual is willing to put forth and how long the individual will persevere in the situation of adversity. Hence, it is assumed that an individual with high level of self-efficacy will have stronger intention to execute a behavior.

There were several studies that showed a significant relationship between self-efficacy and intention. A study by Anuar and Othman (2012), look into the belief that taxpayers possesses about his or her capability on performing tax payments transactions through *E-Bayaran* system. It was found that the taxpayers' higher self-efficacy leads to greater intention to use the system. Carter, Christian, Hobbs and Campbell (2011), demonstrated on taxpayers belief regarding their technical skills that supports the note that an increase in taxpayer education has a significant influence on taxpayer's self-efficacy resulting in an increased of self-confidence and the intention to use the e-service. Similar relationship effect between self-efficacy and intention were also found in different field of studies. Ramayah and Aafaqi (2004) conducted a study on e-library usage among university students and found that self-efficacy is a significant factor. In the study conducted by Amin, Baba and Muhammad (2007), self-efficacy were also a significant factor in determining mobile banking acceptance.

There were several studies that showed a significant relationship between knowledge and intention. In a study by Tallaha, Shukor and Hassan (2014), examined that general tax knowledge did influence the taxpayers intention to use E-filing. Christian and Gupta (1993) found that older taxpayers with less knowledge about tax will be more conservative and tend to unlikely search for additional deductions to lower their taxable income. A study by Arriola, Robinson, Perryman, and Thompson (2008) indicate that knowledge of the allocation system and experiential knowledge of a transplant recipient are related with donation intentions after controlling for age, gender, and highest level of education. McCaffery, Wardle and Waller (2003)

indicated that cumulative knowledge has lessen negative public perceptions of cancer which has impact positively on intentions to participate in screening. A study by Croy, Gerrans and Speelman (2010) found that knowledge on plan for savings has significant effect on intention for retirement savings behavior. Hence, this study uses self-efficacy as an internal element for perceived behavioral control and knowledge on tax agent requirements as an external element for perceived behavioral control in order to determine the intention of the accounting students to become tax agents.

2.6 Conclusion

The Theory of Planned Behavior (TPB) is an extension of Theory of Reasoned Action (TRA) which has been used to explain different circumstances affecting the behavior. This chapter has reviewed all the relevant theoretical literature used in studying the intention taking into account all the four elements; attitude, subjective norm and perceived behavioral control (internal) and perceived behavioral control (external), involved that will affect the behavioral intention towards behavior. This chapter has also discussed all the variables in the TPB theory by using supporting literature reviews. Furthermore, the relationship between the independent variables and the dependent variable were discussed based on literature reviews.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter discusses the research methodology on the study of intention to become tax agents among accounting students using the Theory of Planned Behavior (TPB) as a research foundation. The research framework were developed from the TPB theory in order to determine the intention to become tax agents among accounting students. There were several hypotheses developed from this model as well. From the research model that was formed, each variables was explained. The formation of instruments to measure each variables in the research model were also explained. A detailed discussion is carried out on research design and data collection. Followed by a discussion on data analyses methods.

3.2 Research Framework

The research framework was developed based on the Theory of Planned Behavior (TPB) to illustrate the intention to become tax agent among accounting students. It was also to prove the conception of the research by describing the relationship between the independent and dependent variables. An accounting student needs to have an intention to become a tax agent in order to perform a behavior by which the intention is affected by the attitude, subjective norm and perceived behavioral control; internal and external factors. Hence, the TPB theory is used as a research model in this study to explain the position of intention towards behavior for accounting students to

become tax agents. The research framework in Figure 3.1 illustrates the theoretical relationship of the four independent variable; attitude, subjective norm and perceived behavioral control (internal) – self-efficacy and perceived behavioral control (external) – knowledge on tax agent requirements towards the dependent variable; behavioral intention of accounting students to become tax agent.

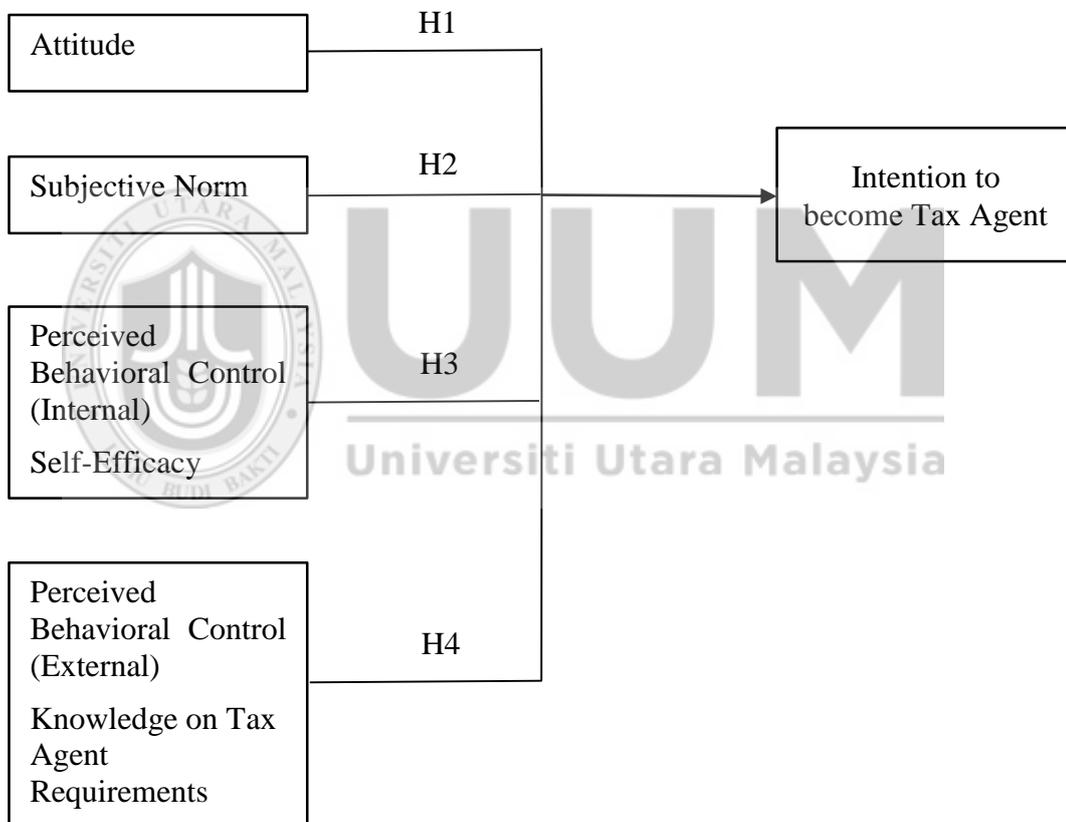


Figure 3.1

Research Framework

Framework on Intention to become Tax agent based on the Theory of Planned Behavior (TPB).

This study applied the TPB theory which was developed by Ajzen, 1991. Hence, this study extends the current body of research in order to understand the relationship between attitude, subjective norm and perceived behavioral control (internal) – self-efficacy and perceived behavioral control (external) – knowledge on tax agent requirements towards behavioral intention of accounting students to become tax agents.

3.3 Hypotheses Development

Using the paradigms provided by Theory of Planned Behavior (TPB), in order to determine whether the accounting students has the intention to become tax agent, firstly, the study determines the students attitudes towards becoming tax agent. This is referring to the degree to which the student has favorable or unfavorable attitude towards intention in question. Secondly, the study determines the next predictor of intention; subjective norm of students towards becoming tax agent. Subjective norm is a social influence and it refers to the perceived social pressure of students to perform or not to perform the behavior that leads to the intention in question. Lastly, the study determines the last predictor of intention; perceived behavioral control of students towards becoming tax agent which is split into two; internal and external predictor of intention. Perceived behavioral control is defined as the extent to which the student has control over the internal and external factors that facilitate the behavior that affects the intention of students to become tax agents.

3.3.1 Attitude towards Intention to become Tax Agents

Attitude towards behavior is the belief assessment of positive or negative emotional state of an individual when performing a behavior. The Theory of Planned Behavior (TPB) claimed that the more favorable the attitude with reverence to the behavior, the stronger will an individual's intention be to perform the behavior in question (Ajzen, 1991). Attitude is a psychological propensity that is expressed by assessing an individual's degree of favor or disfavor (Ajzen & Fishbein, 1980). Krueger, Reilly and Carsrud (2000) found a significant influence of the attitude toward the behavior on intention when the researchers tested the attitude-intentions of students. A similar research were done in Open University Malaysia showed that the intention to be entrepreneur was stronger when the students have positive attitude on the entrepreneurial career path (Leong, 2008). Sathapornvajana and Watanapa (2012) studied on the factors affecting student's intention to choose IT program and found attitude has a strong influence in their behavioral intentions. Based on the above discussions there is a prior expectation that the accounting students with positive view are more likely to have positive attitudes towards becoming a tax agent. Therefore, it is hypothesized that:

H1: Attitude of accounting students to become tax agent is positively related to the intention to become tax agents among accounting students.

3.3.2 Subjective Norm towards Intention to become Tax Agents

Subjective norm is the perceived social pressure to perform or not the perform the behavior, it then result from how the individuals perceived the pressure that's placed on them whether to engage or not to engage the behavior in question (Ajzen, 1991). These pressures can be exerted by parents, family members, spouse, friends, peers and etc. The Theory of Planned Behavior (TPB) predicts that the intention of the individual will be stronger when the individual perceives that people around them reasons that the individual should or should not engage in the behavior (Randall & Gibson, 1991). Subjective norm was found to have significant effect in influencing the intention of young consumers to purchase online using the social media websites (Sin, Md Nor & Al-Agaga, 2012). A study conducted on students' behavioral intention towards using banking service by Alqasa, Mohd Isa, Othman and Zolait (2014), found that subjective norms is a powerful predictive for behavioral intention. Based on the empirical studies, there is a prior expectation that the subjective norm related to accounting students are more likely to have high influence on behavioral intention of accounting towards becoming a tax agent. Therefore, it is hypothesized that:

H2: Subjective norms is positively related to the intention to become tax agent among accounting students.

3.3.3 Perceived Behavioral Control towards Intention to become Tax Agents

Perceived behavioral control means to recognize the perceived ability in and out of an individual to perform a particular behavior (Ajzen, 1991). It specifies the difficulty level of performance displayed by an individual. Perceived behavioral control also refers to the perception of the ease or difficulty as well as the influence of other factors for an individual to successfully execute the behavior in question (Bobek, Robin & John, 2007). In other words, perceived behavioral control is defined as to the extent an individual has control over the internal and external factors that is able to obstruct or aid the performance of the behavior in question. A study conducted by Zaidatol (2009) found that there is higher score on perceived behavioral control for student who needs entrepreneurial exposure. Hence, based on previous researches, this study divides the perceived behavioral control into two different dimension. The first dimension was on perceived behavioral control (internal) – self-efficacy and the second dimension was on perceived behavioral control (external) – knowledge on tax agent requirements.

3.3.3.1 Perceived Behavioral Control (Internal) – Self-efficacy towards Intention to become Tax Agents

Bandura (1986) defines self-efficacy as the potential to believe on self-ability. An individual with confidence on oneself about the self-ability, would have the intention to perform the behavior. Hence, handwork and persistence is carried out in order to perform the behavioral intention in question. Study by Ajzen and Fisbein (1980) also states that self-efficacy is one element that influence the behavioral intention of an

individual. Wood and Bandura (1989) claimed that tertiary teaching should concentrate on providing experience in developing student's self-efficacy as entrepreneurship education can enhance the experience and knowledge of students by which the self- efficacy of the students will become higher hence, the entrepreneurial intention increases. Taylor and Todd (1995), Terry and O'Leary (1995) and Giles and Rea (1999) found that self-efficacy tend to be the main predictor and has positive and significant influence on intention. Based on the above discussions there is a preceding anticipation that the accounting students with better self-efficacy are more likely to have higher intention towards becoming a tax agent. Therefore, it is hypothesized that:

H3: Perceived behavioral control (internal) – self-efficacy is positively related to the intention to become tax agent among accounting students.

3.3.3.2 Perceived Behavioral Control (External) – Knowledge on Tax Agent

Requirements towards Intention to become Tax Agents

Knowledge being a personal factor has an important role for individual's decision on career choices. Every job seeker needs to be well informed about the requirements, work environments, opportunities, salary and restrictions associated with the intended career (Arnorld, 2005). Awareness of the job-related roles and knowledge of the current status of labor market has significant influence on individual's professional ambitions. When an individual is provided with adequate information at the right time, it can make a big difference in that individual career planning (Kidd, 2006). A study by Zain, Akram and Ghani (2010) revealed that senior class students have higher

entrepreneurial liking than the junior class students due to their practical exposure and knowledge they have possessed in relation to the business world. Based on the above discussions there is a preceding anticipation that the accounting students with better knowledge on the tax agent requirements are more likely to have higher intention towards becoming a tax agent. Therefore, it is hypothesized that:

H4: Perceived behavioral control (external) – knowledge on tax agent requirements is positively related to the intention to become tax agent among accounting students.

3.4 Measurement of Variables

In this study, there is two kinds of variables, the dependent variable and independent variables. The dependent variable is the behavioral intention of accounting students to become tax agents. The independent variables consist of four elements which is attitude, subjective norm and perceived behavior control (internal) – self-efficacy and perceived behavior control (external) – knowledge on tax agent requirements. All the four independent variables were used to analyze their influences on the dependent variable. In other words, the independent variables; attitude, subjective norm, perceived behavior control (internal) – self-efficacy and perceived behavior control (external) – knowledge on tax agent requirements were used to test their influence on the dependent variable; behavioral intention of accounting students to become tax agents. To test the influence of the independent variables towards the dependent variable, a measurement of 4 items for each variables were made giving a total of 20

items for 5 variables and a 5-point Likert scale were used to measure the items which is anchored by “strongly disagree” (1) to “strongly agree” (5). The items for each variables related to this study were adapted from Munusamy (2015). Respondents whom answered all the 4 items in intention construct as “strongly disagree” will obtained a total score of 4 (4 items x 1 point), which indicates as low score, where else if the respondents whom answered all the 4 items as “strongly agree” will obtained a total score of 20 (4 items x 5 point), which indicates as high score. Respondents whom answered all the 4 items in attitude construct as “strongly disagree” will obtained a total score of 4 (4 items x 1 point), which indicates as low score, where else if the respondents whom answered all the 4 items as “strongly agree” will obtained a total score of 20 (4 items x 5 point), which indicates as high score. Respondents whom answered all the 4 items in subjective norm construct as “strongly disagree” will obtained a total score of 4 (4 items x 1 point), which indicates as low score, where else if the respondents whom answered all the 4 items as “strongly agree” will obtained a total score of 20 (4 items x 5 point), which indicates as high score. Respondents whom answered all the 4 items in self-efficacy construct as “strongly disagree” will obtained a total score of 4 (4 items x 1 point), which indicates as low score, where else if the respondents whom answered all the 4 items as “strongly agree” will obtained a total score of 20 (4 items x 5 point), which indicates as high score. Respondents whom answered all the 4 items in knowledge on tax agent requirements construct as “strongly disagree” will obtained a total score of 4 (4 items x 1 point), which indicates as low score, where else if the respondents whom answered all the 4 items as “strongly agree” will obtained a total score of 20 (4 items x 5 point), which indicates as high score.

3.5 Research Design

The purpose of this study is to examine the relationship between attitude, subjective norm and perceived behavioral control towards behavioral intention among accounting students in Universiti Utara Malaysia, Kedah and Tunku Abdul Rahman University College, Penang. This research meant to ascertain on the determinants towards behavioral intention of the accounting students to become tax agents. The research was designed by using a survey approach. Quantitative research design applies in the present study by distributing the questionnaires to the respondents. This study adopts the cross-sectional research design where the data collection was done at a single point in time. Universiti Utara Malaysia and Tunku Abdul Rahman University College was selected as the context for the present study as both the institute is well known for its quality of education in Kedah and Penang respectively.

3.5.1 Population of Study

The population for this study consists of 239 undergraduate accounting students in Year 2 Session 1, 2015 of Universiti Utara Malaysia (UUM) which is located in Sintok, Kedah, Malaysia. Where else the total population of accounting students for degree level were 572 and 832 for diploma level, 2015 in Tunku Abdul Rahman University College (TARUC), Penang Branch. The unit analyses used in this study were individual accounting student. The number of students were derived from students whose name is listed under the registration of University Utara Malaysia, Kedah and Tunku Abdul Rahman University College, Penang Branch. The sampling frame in this study is the registration system from the respective institute.

3.5.2 Sampling Size

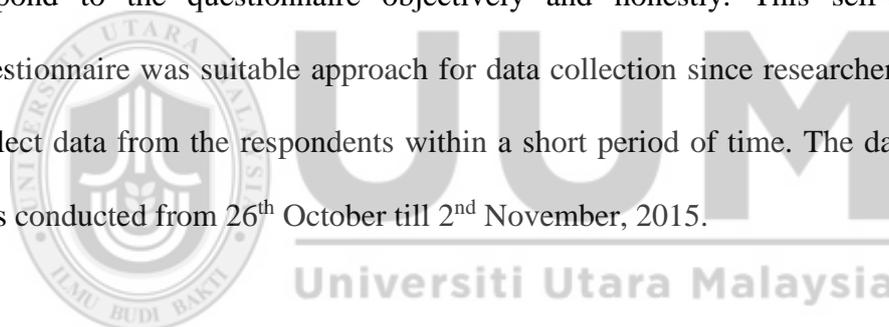
The total sample size for this study was 400 accounting students (150 UUM and 250 for TARUC). Sekaran (2003) states that sample size larger than 30 and less than 500 are appropriate for most research. Roscoe (1975) also stated that there should be 10 sample for each variables. Hence, the 400 sample size that have been chosen is adequate for this study as suggested by Sekaran (2003) and Roscoe (1975).

3.5.3 Sampling Technique

This study employed convenience sampling. Convenience sampling is a non-probability sampling technique where respondents are selected because of their convenient accessibility and proximity to the researcher. Convenience sampling is also a way to get the respondents to willing take part in the present study. In precise the simple random sampling were used as it is found to be the simplest method to obtain a good sample. Consumer behavior research and social science research have used convenience samples of undergraduate college students as subjects in behavioral investigations (Peterson & Merunka, 2014). In addition to that, convenience sampling is the most suitable method to use to collect the basic data or information efficiently within a short period and it is also cost effective to complete the research. Ramayah, Yusoff, Jamaludin and Ibrahim (2009) have used the convenience sampling method to obtain tax-paying respondents for their study in intention to used tax filing.

3.5.4 Data Collection

The data collection was done using the survey approach in this study. The data collection procedures started off formally by handing in a formal letter to Department Heads in order to request for approval to conduct the data collection in Universiti Utara Malaysia, Kedah and Tunku Abdul Rahman University College, Penang respectively. Once the approval was endorse, the researcher made appointments with the respective lecturers to have a time slot of 10-15 minutes of their lecture period to conduct the data collection. Next, the researcher present herself at the lecture hall to introduce the research topic to the accounting students in order to motivate the respondents to respond to the questionnaire objectively and honestly. This self-administered questionnaire was suitable approach for data collection since researcher was able to collect data from the respondents within a short period of time. The data collection was conducted from 26th October till 2nd November, 2015.



3.5.5 Instrumentation

Data collection of this study primarily relied upon a questionnaire which was distributed to respondents to gather the information. The respondents were accounting students from both tertiary education institutes; Universiti Utara Malaysia and Tunku Abdul Rahman University College. The questionnaire which was designed by the researcher was the adoption of the main study, which determines the relationship between the three elements; attitude, subjective norm and perceived behavioral control towards behavioral intention developed Ajzen (1991). The researcher used questionnaire as main tools for collecting data from the respondents. The aim is to

identify the relationship between the independent variables and the dependent variable for accounting students in response to becoming a tax agent.

The questionnaire consisted of two main sections; section A and B which were printed in English. The section A consists of demographic profile of the respondents (gender, race, educational institute, education level, current year and semester and cumulative grade points average). Where else, Section B consists of five parts as listed below:

Part 1: Intention to become Tax Agent

Part 2: Attitude towards becoming a Tax Agent

Part 3: Subjective Norms

Part 4: Perceived Behavior Control (Internal) – Self Efficacy

Part 5: Perceived Behavior Control (External) – Knowledge on Tax Agent Requirements

3.6 Data Analysis Techniques

The data which was collected through the questionnaire from the respondents was sorted and tested by using a software called Statistical Package for Social Sciences (SPSS) Version 19 for data analysis. The analysis was done using SPSS with the purpose to examine the relationship among attitude, subjective norm and perceived behavioral control (internal) – self-efficacy and perceived behavioral control (external) – knowledge on tax agent requirements of the accounting students towards

the behavioral intention to become tax agents. Hence, the study applied few methods of analyses and the data were analyzed in detailed in chapter four.

There were four kinds of analyses done for this study. First analyses, the reliability analyses was conducted in this study to validate on accuracy of respondents answers in the questionnaire and also to observe the interrelation among the items in the questionnaire according to the variables in order to determine the reliability of the measurement done. The reliability analyses verifies how strong does each items in the constructs relates to each other (Churchil , 1979; Sekaran, 2003). Second analyses, the validity analyses was conducted so that the variables in this research instrument measures accurately what the variables are ought to measure. According to Sekaran (2003), it is important for the research instruments to be approved, hence it was advised that construct validity analyses should be conducted. Third analyses, the descriptive analyses was conducted on the demographics of the respondents and variables used in the study with means and standard deviation. Besides that, hypotheses testing was analyzed by using the multiple regression analyses and the p-value < 0.05 accepted as being significant (Sekaran, 2003). Multiple regression analyses is known to be an appropriate statistical tests that can be used when there is an attempt to identify the relationship between independent and dependent variables. According to Kerlinger and Lee (2000), the multiple regression analyses is a method that is practical, realistic and powerful in researching the science of behaviors.

3.7 Conclusion

Chapter three has focused on discussing on the methodology used in conducting this research. Besides that, this chapter also discusses about the research design, instrumentation, data collection and techniques used for data analysis. The detailed output of the data analysis will be discussed further in the next chapter; chapter four.



CHAPTER FOUR

RESULTS

4.1 Introduction

This chapter discuss in detailed on the results and findings of the data collected. Firstly, selected respondents profile were described. Secondly, the reliability analyses were discussed in order to analyse the instruments used in this study. Thirdly, the descriptive analyses for each variables in this study are reported. Fourthly, the multiple regression analyses were discussed for the hypotheses developed in this study. Finally the result of each hypotheses developed were presented.

4.2 Sample Profile

A total of 400 questionnaire were distributed to respondents; 150 questionnaire to UUM and 250 questionnaire to TARUC personally as per discussed in the data collection method in chapter 3. A total of 341 questionnaire were returned by respondents within a week. Out of the total questionnaire returned, 11 questionnaire were found unusable. The unusable questionnaires were either returned back completely blank or certain significant sections of the questionnaire were left blank. Only 330 usable questionnaires; 124 questionnaire from UUM and 206 questionnaire from TARUC. Hence, with the 330 returned and usable questionnaire out of 400, gives a sample size of 330 with the valid response rate of 82.50%. The response rate of 82.50% was sufficient to conduct the main analysis for this present study. Therefore, the sample size of 330 with the valid response rate of 82.50% is a valid and appropriate response rate for cross-sectional study as it is above 30% (Sekaran, 2003).

4.3 Respondents' Profile

A total of 330 accounting students responded in this study. Table 4.1 shows that out of 330 respondents, 240, representing 72.7% were female while the remaining respondents 90, 27.3% were male. The highest respond to the questionnaire were Chinese respondents with a total of 253 representing 76.7%. Followed by Malay respondents with a total of 58 representing 17.6%, only 16 were Indian respondents representing 4.8% and others were a total of 3 respondent representing 0.9%. From total respondents, 124 respondents were from UUM representing 37.6% and 206 respondents were from TARUC representing 62.4%.

As shown in Table 4.1, out of 330 respondents, the majority of the targeted respondents were accounting students pursuing Degree from both institute with a total of 214 representing 64.8%. The remaining were accounting students pursuing diploma with a total of 116 representing 35.2%. The mainstream of respondents who responded were accounting students from Year 2 Semester 2 with a total count of 147 representing 44.6%, followed by Year 3 Semester 1 with a total of 108 that comprises 32.7% from the total. There were 65 respondents from Year 4 Semester 1 representing 19.7%, 4 respondents representing 1.2% each from Year 1 Semester 2 and Year 2 Semester 1 and 2 respondents from Year 1 Semester 1 representing 0.6%. The majority of the respondents; 168 students representing 50.9% had Cumulative Grade Points Average (CGPA) between 3.00-3.66. Only 98 respondents hold a CGPA between 3.67-4.00 representing 29.7%. Where else 62 respondents had CGPA between 2.00-

2.99 representing 18.8% and only 2 respondents had a CGPA below 2 representing 0.6%.

Table 4.1

Respondents Profile

	Frequency	Percentage
Gender		
Male	90	27.3
Female	240	72.7
Race		
Malay	58	17.6
Chinese	253	76.7
Indian	16	4.8
Others	3	0.9
Educational Institute		
Universiti Utara Malaysia	124	37.6
Tunku Abdul Rahman University College	206	62.4
Pursuing Academic Qualification		
Diploma	116	35.2
Bachelor Degree	214	64.8
Current Year and Semester of Studies		
Year 1 Semester 1	2	0.6
Year 1 Semester 2	4	1.2
Year 2 Semester 1	4	1.2
Year 2 Semester 2	147	44.6
Year 3 Semester 1	108	32.7
Year 4 Semester 1	65	19.7
Current CGPA range		
3.67 - 4.00	98	29.7
3.00 - 3.66	168	50.9
2.00 - 2.99	62	18.8
Below 2.00	2	0.6

4.4 Reliability Analyses

In order to analyze the internal consistency of the reliabilities of the variables used in this study, Table 4.2 shows the cronbach's alpha results. It was analyzed that the cronbach's alpha coefficient for all the five variables used in this study were of the ranged between 0.83 and 0.89 which is within the minimum acceptable value of 0.70 as advised by Nunnally (1978). From the Table 4.2, it was observed that independent variable; perceived behavioral control- external (knowledge on tax agent requirements) has the highest cronbach's alpha of 0.89 and the independent variable; subjective norm has the lowest cronbach's alpha of 0.83.

Table 4.2
Reliability Analyses

Variable	No. of Items	Cronbach's Alpha
Intention	4	0.87
Attitude	4	0.85
Subjective Norm	4	0.83
Perceived Behavioral Control - Internal (Self Efficacy)	4	0.88
Perceived Behavioral Control - External (Knowledge on Tax Agent Requirements)	4	0.89

4.5 Validity Analyses

Factor analyses technique was used on all construct in order to obtain validity of each variables used in this study. Each construct passed the matrix identity test with *Bartlett's Test of Sphericity* and found significant ($p = 0.000$). Validity analyses is done to determine the adequacy of sample based on Kaiser-Meyer-Olkin (KMO).

Table 4.3 shows the factor analyses results for all the research construct. The KMO value for all the construct was in the ranged of 0.732 to 0.836 and with single factor. It was found that all the construct has a KMO value above 0.70 and based on Hair, Anderson, Tatham and Black (1998) these constructs are acceptable for further analyses.

Table 4.3
Validity Analyses

Construct	No. of Items	No. of Factors	KMO value	Variance Explained	Bartlett's Test of Sphericity
Intention	4	1	0.821	73.529	0.000*
Attitude	4	1	0.803	68.706	0.000*
Subjective Norm	4	1	0.732	67.652	0.000*
Perceived Behavioral Control - Internal (Self Efficacy)	4	1	0.829	74.074	0.000*
Perceived Behavioral Control - External (Knowledge on Tax Agent Requirements)	4	1	0.836	76.113	0.000*

Note: KMO = Kaiser-Meyer-Olkin
* Significant on $p = 0.000$

4.6 Descriptive Analyses

From the framework that was developed in this study, there were 4 independent variables; attitude, subjective norm, perceived behavioral control (internal) – self-efficacy and perceived behavioral control (external) – knowledge on tax agent requirements and 1 dependent variable; intention to become tax agent among

accounting students. A descriptive analysis were conducted on all variables by analyzing the mean and standard deviation.

4.6.1 Intention

Table 4.4 shows an average score mean for 4 items which was used to measure the dependent variable; intention. The average score mean measured for intention were 2.98 shows that the intention is slightly moderate for accounting students to become tax agents. Item that indicated that professional goal of accounting students to become tax agent has the highest mean score of 3.09, followed by the item of serious thought about being professional tax agent with a mean score of 3.00. The item to start a tax firm in 10 years has the lowest mean score of 2.90. As for the standard deviation between the items for the dependent variable of intention was in a range of 0.69 to 0.85. As a whole, accounting students have slightly moderate intention to become tax agents.

Table 4.4

Mean and Standard Deviation Score for Intention (n=330)

No.	Items (Intention)	Mean	Std. Deviation	Minimum	Maximum
1	Professional goal	3.0879	0.70269	1	5
2	Readiness and determination	2.9303	0.69167	1	5
3	Serious thought about being professional	2.9939	0.80649	1	5
4	Start tax firm in 10 years	2.9000	0.85356	1	5
Average Mean Score		2.9780			

4.6.2 Attitude

Table 4.5 shows an average score mean for 4 items which was used to measure the independent variable; attitude. The average score mean measured for attitude were 3.23 shows that there is a positive attitude in accounting students to become tax agents. All the items in attitude has a mean score of 3.00 and above. Item that indicated that career to become tax agent is attractive and item that indicated being a tax agent enable the student to be a respectable person in the society has the same mean score; 3.31 which is also the highest mean score compare to the other 2 items. The item greater satisfaction is found in the career of being a tax agent has the lowest mean score of 3.14. As for the standard deviation between the items for the independent variable of attitude was in a range of 0.74 to 0.84. As a whole, accounting students have a positive attitude to become tax agents.

Table 4.5

Mean and Standard Deviation Score for Attitude (n=330)

No.	Items (Attitude)	Mean	Std. Deviation	Minimum	Maximum
1	Career is attractive	3.3091	0.84060	1	5
2	Confidence and competency	3.1545	0.73786	1	5
3	Respectable person in society	3.3091	0.82968	1	5
4	Greater satisfaction in this career	3.1364	0.78910	1	5
Average Mean Score		3.2273			

4.6.3 Subjective Norm

Table 4.6 shows an average score mean for 4 items which was used to measure the independent variable; subjective norm. The average score mean measured for subjective norm were 2.94 shows that subjective norm plays an important role in affecting accounting students to become tax agents. Item that indicated that lecturers advises the accounting students on the advantages and disadvantages of becoming tax agent has the highest mean score of 3.04, followed by the item of parents encourages on the decision of accounting students to become tax agent with a mean score of 3.00. The item family members are of the opinion that becoming tax agent is the best choice has the lowest mean score of 2.85. As for the standard deviation between the items for the independent variable of subjective norm was in a range of 0.74 to 0.91. As a whole, accounting students gets supports and advises from the subjective norm to become tax agents.

Table 4.6

Mean and Standard Deviation Score for Subjective Norm (n=330)

No.	Items (Subjective Norm)	Mean	Std. Deviation	Minimum	Maximum
1	Parents encourages	3.0091	0.78545	1	5
2	Family members opinion of best choice	2.8485	0.78051	1	5
3	Lecturers advises	3.0424	0.90491	1	5
4	Friends supports and encourages	2.8667	0.73994	1	5
Average Mean Score		2.9417			

4.6.4 Perceived Behavioral Control (Internal) – Self-efficacy

Table 4.7 shows an average score mean for 4 items which was used to measure the independent variable; perceived behavioral control (internal) – self-efficacy. The average score mean measured for self-efficacy were 3.17 shows that there is high self-efficacy in accounting students to become tax agents. All the items in self-efficacy has a mean score of 3.00 and above. Item that indicated that students have ability to be competent in order to become tax agent has the highest mean score of 3.26, followed by the item on accounting students are confident in being a reliable tax agent with a mean score of 3.18. The item on students possess adequate knowledge of the task of a tax agent has the lowest mean score of 3.06. As for the standard deviation between the items for the independent variable of self-efficacy was in a range of 0.68 to 0.74. As a whole, accounting students have high level of self-efficacy to become tax agents.

Table 4.7

Mean and Standard Deviation Score for Perceived Behavioral Control (Internal) – Self-efficacy (n=330)

No.	Items [PBC (Internal)-Self-efficacy]	Mean	Std. Deviation	Minimum	Maximum
1	Ability to be competent	3.2636	0.73568	1	5
2	Possess knowledge on the task	3.0576	0.67501	1	5
3	Confident on being reliable	3.1758	0.71842	1	5
4	Capable of handling tax matters	3.1636	0.67784	1	5
Average Mean Score		3.1652			

4.6.5 Perceived Behavioral Control (External) – Knowledge on Tax Agent Requirements

Table 4.8 shows an average score mean for 4 items which was used to measure the independent variable; perceived behavioral control (external) – knowledge on tax agent requirements. The average score mean measured for knowledge on tax agent requirements were 2.81 shows that the accounting students have adequate knowledge on the requirements needed for them to become tax agents. Item that indicated that accounting students are aware of the years of experience required to be a qualified tax agent and item that says accounting students know the qualifications needed to be a tax agent has the same mean score; 2.92 which is also the highest mean score. The item on students knows the procedures to be a tax agent has the lowest mean score of 2.62. As for the standard deviation between the items for the independent variable of knowledge on tax agent requirements was in a range of 0.76 to 0.90. As a whole, accounting students have an adequate knowledge on the requirements required to become tax agents.

Table 4.8

Mean and Standard Deviation Score for Perceived Behavioral Control (External) – Knowledge on Tax Agent Requirements (n=330)

No.	Items [PBC (External)- Knowledge on Tax Agent Requirements]	Mean	Std. Deviation	Minimum	Maximum
1	Knows the procedures	2.6212	0.75523	1	5
2	Knows the qualifications	2.9182	0.89032	1	5
3	Aware of the years of experience needed	2.9212	0.89570	1	5
4	Knows the regulations to be registered	2.7667	0.83436	1	5
Average Mean Score		2.8068			

4.7 Multiple Regression Analyses

Table 4.9 shows the results of multiple regression analyses for the behavioral intention of accounting students to become tax agents. The results shows that the data used in this study has a compatibility matching of 58.3% variance (R square) and significant ($P < 0.00$). This reveals that the intention to become tax agent among accounting students can be explained by variables; attitude, subjective norm, perceived behavioral control – self-efficacy and perceived behavioral control – knowledge on tax agent requirements variables. Munusamy (2015) used the R Square 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; intention to become tax agent among accounting students.

Table 4.9

Multiple Regression Analyses for Intention Model (n=330)

R	R Square	Adjusted R Square	Std. Error of the Estimate	F Change	Sig. F Change
.763 ^a	.583	.578	1.69653	113.527	.000

The coefficient analyses in Table 4.10 shows that only three (3) variables; attitude, subjective norm and perceived behavioral control – self-efficacy are significant and are positively related to intention to become tax agents among accounting students.

Table 4.10

Coefficient Analyses for Intention Model (n=330)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 Constant	0.777	0.566		1.373	0.171
Attitude	0.525	0.050	0.532	10.472	0.000*
Subjective norm	0.186	0.046	0.187	4.044	0.000*
Perceived behavioral control - self-efficacy	0.129	0.053	0.119	2.420	0.016**
Perceived behavioral control - Knowledge on Tax Agent Requirements	0.048	0.038	0.054	1.272	0.204

Note. * $p < 0.01$. ** $p < 0.05$.

4.8 Hypotheses Testing

This section will reveal the results obtained from each of the hypothesis that was developed in this study. Each of the hypotheses was tested using the multiple regression analyses to identify the significant level in order to determine if the hypothesis that were developed are supported or not supported.

4.8.1 Attitude is positively related with Intention to become Tax Agent (H1)

Attitude towards becoming a tax agent is expected to be positively related with the intention to become a tax agent. The result of the study shows that attitude has a positive and a significant relationship towards intention to become tax agent at a confidence level of 99%, ($\beta = 0.532$, $p < 0.01$). Hence, the results resembles that there is an effect of 0.532 for every one unit of attitude towards intention to become tax agents. Therefore, H1 is supported.

4.8.2 Subjective Norm is positively related with Intention to become Tax Agent (H2)

Subjective norm towards becoming a tax agent is expected to be positively related with the intention to become a tax agent. The result of the study shows that subjective norm has a positive and a significant relationship towards intention to become tax agent at a confidence level of 99%, ($\beta = 0.187$, $p < 0.01$). Hence, the results resembles that there is an effect of 0.187 for every one unit of subjective norm towards intention to become tax agents. Therefore, H2 is supported.

4.8.3 Perceived Behavioral Control (Internal) – Self-efficacy is positively related with Intention to become Tax Agent (H3)

Self-efficacy towards becoming a tax agent is expected to be positively related with the intention to become a tax agent. The result of the study shows that self-efficacy has a positive and a significant relationship towards intention to become tax agent at a confidence level of 95%, ($\beta = 0.119$, $p < 0.05$). Hence, the results resembles that

there is an effect of 0.119 for every one unit of self-efficacy towards intention to become tax agents. Therefore, H3 is supported.

4.8.4 Perceived Behavioral Control (External) – Knowledge on Tax Agent Requirements is positively related with Intention to become Tax Agent (H4)

Knowledge on tax agent requirements towards becoming a tax agent is expected to be positively related with the intention to become a tax agent. The result of the study shows that knowledge on tax agent requirements has an insignificant relationship towards intention to become tax agent by 0.204 more than $p < 0.05$. Hence, the results resembles that there is no relationship of knowledge on tax agent requirements towards intention to become tax agents. Therefore, H4 is not supported.

4.9 Summary of Hypotheses Testing

Four (4) hypotheses have been developed by which three (3) is supported and one (1) is not supported in testing the relationship between the dependent variable and independent variables. The independent variables; attitude, subjective norm and perceived behavioral control (internal) – self-efficacy has positive and significant relationship with intention to become tax agent where else independent variable; perceived behavioral control (external) – knowledge on tax agent requirements has insignificant relationship with intention to become tax agents among accounting students. Hence, a summary of the hypotheses testing results is being illustrated in Table 4.11.

Table 4.11

Summary of Hypotheses Testing

Hypotheses	Variables	Findings
H1	Attitude towards Intention	Supported
H2	Subjective Norm towards Intention	Supported
H3	Perceived Behavioral Control - Self-efficacy towards Intention	Supported
H4	Perceived Behavioral Control - Knowledge on Tax Agent Requirements towards Intention	Not Supported

4.10 Conclusion

Chapter four has focused on discussing on the results retrieved from SPSS version 19.0 on three kinds of analyses done; descriptive analyses, reliability analyses and multiple regression analyses in order to test the hypotheses that has been developed in this study. Hence, it was found that out of four (4) independent variables, only three (3) has significant relationship with intention towards becoming tax agents among accounting students. The next chapter; chapter 5 will be on conclusion and recommendation regarding this study.

CHAPTER FIVE

DISCUSSION AND CONCLUSION

5.1 Introduction

This chapter will be divided into five different parts. The first part will be a brief discussion of the study which consists of the background of the study, objectives, methodology and the findings of the study. On the second part, discussion will be done on the objectives of the study. In the third part, the effect of the study towards Theory of Planned Behavior (TPB) as well as past literatures on the theory is discussed. The fourth part will be a discussion on actions or strategies to be executed by relevant and affected government or private sectors in order to encourage accounting students on becoming a tax agent. At the end of this chapter, recommendations for future research and final conclusion about this study will be stated.

5.2 Discussion on the study

The main focus of this study is to investigate the relationships between attitude, subjective norms, perceived behavioral control (internal) – self-efficacy and perceived behavioral control (external) – knowledge on tax agent requirements towards intention to become tax agents among 330 accounting students from UUM and TARUC. The TPB theory developed by Ajzen (1991) was used to determine the intention of accounting students to become tax agents. This theory is known for having a good foundation in determining the factors that influence the intention for the behavior to be performed.

There were three (3) objectives in this study. The first objective is to determine whether attitude influences the intention to become tax agents among accounting students. The second objective is to determine whether subjective norms influences the intention to become tax agents among accounting students. The third objective is to determine whether perceived behavioral control influences the intention to become tax agents among accounting students. Data was collected using the survey approach from respondents from two educational institute; UUM and TARUC. Sample was chosen from 1,643 students from both institutes by using the convenience sampling technique by which 400 survey forms was distributed and only 330 survey forms were usable for analyses purpose.

Data that was collected were then used to conduct three different analyses through the SPSS software version 19; descriptive analyses, reliability analyses and multiple regression analyses to test the relationship between the dependent variable and independent variables of the study. From the results of the analyses, two main aspect are determined; whether the objectives were achieved and whether the hypotheses that has been developed is supported or not supported. Hence, it was found that all the three (3) objectives were achieved and three (3) hypotheses that were developed; H1, H2 and H3 were supported where else one (1) hypotheses; H4 were not supported. Among the four (4) independent variables, attitude emerged to be the most important factor in influencing accounting students' intention to become tax agents. This is supported with the highest beta value of 0.532 by the attitude variable. Subjective norms emerged as the second important influence followed by perceived behavioral

control (internal) – self-efficacy towards the intention to become tax agents among accounting students. Where else, perceived behavioral control (external) – knowledge on tax agent requirements is found to be insignificant towards accounting students’ intention to become tax agents.

5.3 Results and Research Objectives

This section will discuss the results obtained according to the research objectives. In addition to that, illustration on the real scenario and detailed explanation is made regarding each recommended research questions, research objectives and hypotheses.

5.3.1 First Objective: Determine whether Attitude Influences the Intention

In the Theory of Planned Behavior (TPB), attitude is defined as an individual’s perception towards performing a behavior whether it is favorable or unfavorable (Ajzen, 1991). The past literature reveals that the variable; attitude influences the intention of an individual directly or indirectly. As for this study, it is found that attitude emerged to be the most important factor in determining the intention of accounting students towards becoming a tax agent. The findings of this study is found to be consistent with the previous literature on determining the influences of attitude towards intention (Hinson & Amidu, 2006; Noor, 2003; Roe & Broos, 2005; Mokhtar & Zainuddin, 2011). Hence, the findings of this study is parallel with the theory of planned behavior that proves that variable attitude influence the behavioral intention of an individual. Therefore, the objective have been achieved and it is proven that there is a significant relationship between attitude and intention to become tax agent

among accounting students. In order to sustain the positive attitude among the accounting students, the educators in the educational institute should exposed students on the benefits and advantages of being a tax agent.

5.3.2 Second Objective: Determine whether Subjective Norms Influences the Intention

In the TPB theory, subjective norm is defined as the perceived social pressure of an individual on whether to perform or not to perform the behavior (Ajzen, 1991). The formation of attitude and behavior of an individual is influence by subjective norms (Moore, Raymond, Mittelstaedt & Tanner, 2002; Bush, Smith & Martin, 1999). In this study, parents, family members, lecturers and friends were used as subjective norms in order to determine their influence on the accounting students' intention to become tax agents. As for this study, it is found that subjective norm emerged to be the second important factor in determining the intention of accounting students towards becoming a tax agent. The findings of this study is found to be consistent with the previous literature on determining the influences of subjective norm towards intention (Souitaris, Zerbinati & Al-Laham, 2007; Wu & Wu, 2008; Gird & Bagraim, 2008). Hence, the findings of this study is parallel with the theory of planned behavior that proves that variable subjective norms influence the behavioral intention of an individual. Therefore, the objective have been achieved and it is proven that there is a significant relationship between subjective norms and intention to become tax agent among accounting students. In order for subjective norms to influence accounting students on their intention to become tax agents efficiently, government sectors like

Malaysian Institute of Accountants (MIA) should provide exposure to these significant people by conducting seminars or career fairs for further inquiries on matters pertaining to tax agents.

5.3.3 Third Objective: Determine whether Perceived Behavioral Control Influences the Intention

Ajzen, 1985, defines perceived behavioral control as an individual's perception towards restraint of internal and external factors in order to perform the behavior. Trafimow, Sheeran, Conner and Finlay (2002) states that even though the intention is strong, an individual might fail to execute the behavior in question due to restraint of several factors. Zainol (2008) and Kidwell and Jewel (2003) illustrated perceived behavioral control into several component with specific dimension so that the variable can be explained in detailed. Based on numerous past research on perceived behavioral control, it is determined that this variable is separated into two elements. First, the internal factor; self-efficacy and second, the external factor; knowledge on tax agent requirements.

5.3.3.1 Self-efficacy

Bandura (1986) states that self-efficacy is defined by the belief an individual has on self confidence in order to achieve the stated goals. It is also an important factor in observing changes in the behavior of an individual. An individual with strong self-efficacy will possess a high motivation in performing the behavior. Ajzen and Fisbien (1980) and Ajzen (1975) states that the variable; self-efficacy in the TPB theory

influences the intention of an individual in performing the behavior. As for this study, it is found that self-efficacy emerged to be the least important factor in determining the intention of accounting students towards becoming a tax agent. The findings of this study is found to be consistent with the previous literature on determining the influences of self-efficacy towards intention (Turner, Chandler & Heffer, 2009; Chemers, Hu & Garcia, 2001). Hence, the findings of this study is parallel with the theory of planned behavior that proves that variable perceived behavioral control (internal) – self-efficacy influence the behavioral intention of an individual. Therefore, the objective have been achieved and it is proven that there is a significant relationship between self-efficacy and intention to become tax agent among accounting students. In order to stimulate self-confidence and improve enhancement of self-efficacy among accounting students, educational institute should collaborate with accounting professional bodies such as Association of Chartered Certified Accountants (ACCA) and Association of Certified Public Accountants (CPA) to conduct trainings and workshop focusing on tax careers.

5.3.3.2 Knowledge on Tax Agent Requirements

Tax agent requirements defined to be the knowledge perceived on tax matters by an individual. Charbagi and Mikdashi (2003) found that an individual who is knowledgeable in e-government will have a rise in intention to use the service. Brucks (1985) stated that an individual with adequate knowledge about a product will affect the behavioral intention of that particular individual. As for this study, it is found that knowledge on tax agent requirements did not support the objective of the research in

determining the intention of accounting students towards becoming a tax agent. The findings of this study is found to be inconsistent with the previous literature on determining the influences of tax knowledge towards intention (Eriksen & Fallen, 1996; Palil, 2010; Watrick, 1994). Hence, the findings of this study did not support the hypotheses that variable perceived behavioral control (external) – knowledge on tax agent requirements influence the behavioral intention of an individual. Therefore, the objective have been achieved and it is proven that there is an insignificant relationship between knowledge on tax agent requirements and intention to become tax agent among accounting students. As for the continuous development of knowledge on tax agent requirements among accounting students, Malaysian Association of Tax Accountants (MATA) and Chartered Tax Institute of Malaysia (CITM) should conduct conferences and seminars so that accounting students are aware on the tax agent requirements.

5.4 Implication on Theory

Past literature on Theory of Planned Behavior (TPB) focuses on different areas in order to test the behavioral intention of individuals. There were also several research conducted to determine the intention of accounting students towards entrepreneurial, self-employed and pursue professional qualification, but there is no research done on determining students intention to become tax agents. Hence, this study is conducted in order to determine accounting students' intention towards becoming tax agents by using the TPB theory. The independent variables used in this study were attitude, subjective norms, perceived behavioral control (internal) – self-efficacy and perceived

behavioral control (external) – knowledge on tax agent requirements that gave a value of R^2 of 0.583. This value explains that the independent variables gives 58% variance towards dependent variable; intention to become tax agent. The results also showed that the independent variables; attitude, subjective norms and perceived behavioral control (internal) – self-efficacy has significant relationship where else the perceived behavioral control (external) – knowledge on tax agent requirements has insignificant relationship towards accounting students to become tax agents. Therefore, the research model that was developed on intention to become tax agent among accounting students is found to be suitable and acceptable.

5.5 Practical Implication

The results of the study shows that three variables; attitude, subjective norms and perceived behavioral control (internal) – self-efficacy are significant towards intention where else one variable; perceived behavioral control (external) – knowledge on tax agent requirements is insignificant towards intention to become tax agents among accounting students. Hence, effective actions needs to be taken or executed for better response from students on the intention to be tax agents. The findings of this study can benefit various parties; government as well as private sectors. As for government sectors; Malaysian Association of Tax Accountants (MATA), Chartered Tax Institute of Malaysia (CITM), Malaysian Institute of Accountants (MIA), Malaysian Institute of Taxation (MIT) and the Royal Malaysian Customs Department (RMCD) can be assured that they are able to reach the targeted number of tax agents of 5,000 as per their aim since the implementation of Goods and Services Tax (GST) in Malaysia.

They too can jointly organized conferences, seminars and workshops for accounting students in every higher learning institute in order to awaken the awareness of the need of tax agent among them. By doing so, the knowledge on tax matters as well as requirements needed to be tax agents is being exposed to students. As for higher learning institute; government or private, they can collaborate with the professional bodies such as Association of Chartered Certified Accountants (ACCA), Association of Certified Public Accountants (CPA) to organized trainings, workshop focusing on career guidance and career counselling for the students so that they are highly equip with the necessary knowledge and skills needed in as a future tax agents. By doing so, a positive attitude can be stimulated and sustained among accounting students. In addition to that, there will be an enhancement in self-efficacy in each of the accounting student which will then lead to higher intention to become a tax agent.

5.6 Recommendation for Future Research

Several concern regarding the intention to become tax agents among accounting students were countered in this study. Nevertheless, there is still a need for associated studies to be done relating to this field of study. Stated below are some of the suggestions for future research:

1. Future researchers could use this study to increase consistency of research findings and also to look into other perceived behavioral control elements affecting the intentions of accounting students to become tax agents in order to develop the insight on this topic.

2. It is recommended that in the future, a more inclusive study should be carried out in all higher learning institutions in Malaysia to have a full coverage of all accounting students.

5.7 Conclusion

The study found that the intention level of accounting students to become tax agents is at a significant level of 58%. This study was conducted to determine the factors that influences the intention of the accounting students to become tax agents by using the Theory of Planned Behavior (TPB). This study has also achieved all the three objectives stated in order to determine factors that influences intention. It was found that three variables; attitude, subjective norms and perceived behavioral control (internal) – self-efficacy has significant relationship with intention. Hence, it can be concluded that the theory used to conduct this study is suitable and acceptable. Detailed explanation on the appropriateness of using the TPB theory in order to conduct the study was also discussed in this chapter. A discussion on practical implication was also done so that the respective bodies that are involved are able to take effective actions so that a higher intention degree is achieved among accounting students to become tax agents. Finally, recommendations were also made for future research with the hope that this current study can be expanded by the future researchers by looking at it from different angles, views, perspective or dimensions.

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