

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)**

PERMISSION TO USE

In presenting this thesis in fulfillment of the requirements for a postgraduate degree from Universiti Utara Malaysia, I agree that the Universiti Library may make it freely available for inspection. I further agree that permission for the copying of this thesis in any manner, in whole or in part, for scholarly purpose may be granted by my supervisor(s) or, in their absence, by the Dean of Othman Yeop Abdullah Graduate School of Business. It is understood that any copying or publication or use of this thesis or parts thereof for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to Universiti Utara Malaysia for any scholarly use which may be made of any material from my thesis.

Requests for permission to copy or to make other use of materials in this thesis, in whole or in part should be addressed to:



Dean of Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia
06010 UUM Sintok

UUM

Universiti Utara Malaysia

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

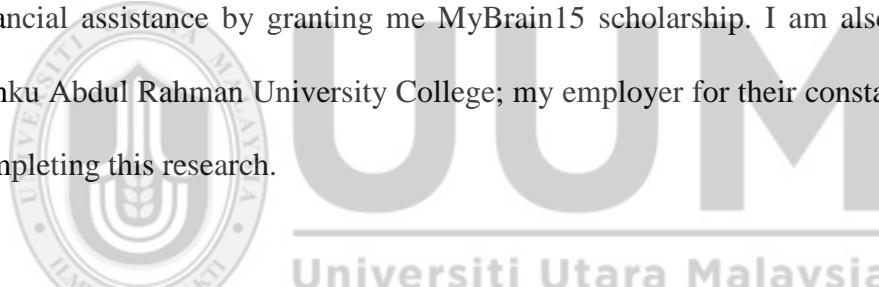
Bilangan ejen cukai yang terdapat di Malaysia adalah tidak mencukupi. Kekurangan ini mungkin disebabkan oleh niat untuk menjadi ejen cukai di kalangan pelajar perakaunan. Teori gelagat terancang menjelaskan bahawa niat gelagat adalah peramal utama gelagat sebenar. Oleh itu, kajian ini bertujuan untuk 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 kendiri 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 diperoleh daripada 330 responden yang dipilih dengan menggunakan teknik persampelan mudah. Keputusan analisa regresi berganda menunjukkan bahawa boleh 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 boleh ubah bersandar; niat untuk menjadi ejen cukai. Daripada hasil kajian, didapati bahawa boleh ubah bebas yang mempengaruhi niat untuk menjadi ejen cukai adalah sikap, norma subjektif dan efikasi kendiri.

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!

TABLE OF CONTENTS

	Page
PERMISSION TO USE	iii
ABSTRACT	iv
<i>ABSTRAK</i>	v
ACKNOWLEDGEMENT	vi
TABLE OF CONTENTS	vii
LIST OF TABLES	xii
LIST OF FIGURES	xiii
LIST OF APPENDICES	xiv
CHAPTER ONE: INTRODUCTION	1
1.1 Background of Study	1
1.2 Problem Statement	5
1.3 Research Questions	7
1.4 Research Objectives	7
1.5 Significance of the Study	8
1.6 Scope and Limitations of the Study	8
1.7 Organization of the Study	9
CHAPTER TWO: LITERATURE REVIEW	11
2.1 Introduction	11
2.2 Theory of Planned Behavior	11
2.2.1 Attitude	14

2.2.2 Subjective Norm.....	16
2.2.3 Perceived Behavioral Control.....	17
2.2.3.1 Perceived Behavioral Control (Internal) - Self-efficacy.....	18
2.2.3.2 Perceived Behavioral Control (External) - Knowledge on Tax Agent Requirements.....	19
2.2.4 Behavioral Intention.....	19
2.3 Relationship between Attitude and Behavioral Intention.....	20
2.4 Relationship between Subjective Norm and Behavioral Intention.....	22
2.5 Relationship between Perceived Behavioral Control and Behavioral Intention.....	24
2.6 Conclusion.....	27
CHAPTER THREE METHODOLOGY	28
3.1 Introduction	28
3.2 Research Framework	28
3.3 Hypotheses Development.....	30
3.3.1 Attitude towards Intention to become Tax Agents.....	31
3.3.2 Subjective Norm towards Intention to become Tax Agents.....	32
3.3.3 Perceived Behavioral Control towards Intention to become Tax Agents.....	33
3.3.3.1 Perceived Behavioral Control (Internal) - Self-efficacy towards Intention to become Tax Agents	33

3.3.3.2 Perceived Behavioral Control (External) - Knowledge on Tax Agent Requirements towards Intention to become Tax Agents.....	34
3.4 Measurements of Variables.....	35
3.5 Research Design.....	37
3.5.1 Population of Study	37
3.5.2 Sampling Size.....	38
3.5.3 Sampling Techniques.....	38
3.5.4 Data Collection.....	39
3.5.5 Instrumentation.....	39
3.6 Data Analysis Techniques.....	40
3.7 Conclusion.....	42
CHAPTER FOUR RESULTS	43
4.1 Introduction	43
4.2 Sample Profile	43
4.3 Respondent's Profile.....	44
4.4 Reliability Analyses.....	46
4.5 Validity Analyses.....	46
4.6 Descriptive Analyses.....	47
4.6.1 Intention.....	48
4.6.2 Attitude.....	49
4.6.3 Subjective Norm.....	50

4.6.4 Perceived Behavioral Control (Internal) - Self-efficacy	51
4.6.5 Perceived Behavioral Control (External) - Knowledge on Tax Agent Requirements.....	52
4.7 Multiple Regression Analyses.....	53
4.8 Hypotheses Testing.....	54
4.8.1 Attitude is positively related with Intention to become Tax Agent (H1).....	55
4.8.2 Subjective Norm is positively related with Intention to become Tax Agent (H2).....	55
4.8.3 Perceived Behavioral Control (Internal) - Self-efficacy is positively related with Intention to become Tax Agent (H3)	55
4.8.4 Perceived Behavioral Control (External) - Knowledge on Tax Agent Requirements is positively related with Intention to become Tax Agent (H4).....	56
4.9 Summary of Hypotheses Testing.....	56
4.10 Conclusion.....	57
CHAPTER FIVE DISCUSSION AND CONCLUSION.....	58
5.1 Introduction	58
5.2 Discussion on the Study	58
5.3 Results and Research Objectives.....	60
5.3.1 First Objective: Determine whether Attitude Influences the Intention...	60

5.3.2 Second Objective: Determine whether Subjective Norm Influences the Intention.....	61
5.3.3 Third Objective: Determine whether Perceived Behavioral Control Influences the Intention.....	62
5.3.3.1 Self-efficacy	62
5.3.3.2 Knowledge on Tax Agent Requirements.....	63
5.4 Implication on Theory.....	64
5.5 Practical Implication.....	65
5.6 Recommendation for Future Research.....	66
5.7 Conclusion	67
REFERENCES.....	68



LIST OF TABLES

	Page
Table 4.1 Respondents Profile	45
Table 4.2 Reliability Analyses.....	46
Table 4.3 Validity Analyses.....	47
Table 4.4 Mean and Standard Deviation Score for Intention.....	48
Table 4.5 Mean and Standard Deviation Score for Attitude.....	49
Table 4.6 Mean and Standard Deviation Score for Subjective Norm	50
Table 4.7 Mean and Standard Deviation Score for Perceived Behavioral Control (Internal) - Self-efficacy.....	51
Table 4.8 Mean and Standard Deviation Score for Perceived Behavioral Control (External) - Knowledge on Tax Agent Requirements.....	52
Table 4.9 Multiple Regression Analyses for Intention Model.....	53
Table 4.10 Coefficient Analyses for Intention Model.....	54
Table 4.11 Summary of Hypotheses Testing.....	57

LIST OF FIGURES

Figure	Page
Figure 2.1 Theory of Reasoned Action (TRA).....	12
Figure 2.2 Theory of Planned Behavior (TPB).....	13
Figure 3.1 Research Framework.....	29



LIST OF APPENDICES

Appendix A Cover Letter for Research Questionnaire.....	77
Appendix B Research Questionnaire.....	78



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

The contents of
the thesis is for
internal user
only

REFERENCES

Abdul Rahim, A. 1998. Self-assessment – the Malaysian tax administration. *Suara IROU* (25): 24-27, 42-43.

Ajzen, I. (1985). From Intentions to Actions: A Theory of Planned Behavior. In J. Kuhl & J. Beckmann (Eds.), *Action Control* (pp. 11-39): Springer Berlin Heidelberg.

Ajzen, I. (1991). Theories of Cognitive Self-RegulationThe theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179-211.

Ajzen, I. (2002). Perceived Behavioral Control, Self-Efficacy, Locus of Control, and the Theory of Planned behavior. *Journal of Applied Social Psychology* , 32 (4), 1-20.

Ajzen, I., & Driver, B.L (1992). Application of Theory of Planned Behavior to Leisure Choice. *Journal of Leisure Research*, 24 (3), 207-224.

Ajzen, I. and Fishbein, M. (1980) 'Understanding Attitudes and Predicting Social Behaviour', Prentice-Hall, Englewood Cliffs, NJ.

Alam, S. S., & Sayuti, N. M. (2011). Applying the Theory of Planned Behavior (TPB) in halal food purchasing. *International Journal of Commerce and Management*, 21(1), 8-20.

Alqasa, K. M., Mohd Isa, F., Othman, S. N., & Zolait, A. H. S. (2014). The impact of students' attitude and subjective norm on the behavioral intention to use services of banking system. *International Journal of Business Information Systems*, 15(1), 105-122.

Amin, H., Baba, R., & Muhammad, M. Z. (2007). An Analysis of mobile banking acceptance by Malaysian customers. *Sunway Academic Journal*, 4, 1-12.

Anuar, S., & Othman, R. (2012). Determinants of online tax payment system in Malaysia. *International Journal of Public Information Systems*, 10(1), 17-32.

Arnold, J. (2005). Work psychology: *Understanding human behaviours in workplace*. London: Prentice Hall.

Armitage, C. J., & Conner, M. (2001). Efficacy of the theory of planned behaviour: A meta-analytic review. *British journal of social psychology*, 40(4), 471-499.

Arriola, K. R. J., Robinson, D. H., Perryman, J. P., & Thompson, N. (2008). Understanding the relationship between knowledge and African Americans' donation decision-making. *Patient education and counseling*, 70(2), 242-250.

Bandura, A. (1997). *Self-efficacy: The exercise of control*. New York: W.H. Freeman.

Bandura, A. (1986). The explanatory and predictive scope of self-efficacy theory. *Journal of social and clinical psychology*, 4(3), 359-373.

Bernama (2014, August 13) *Customs looking for more tax advisors for GST*. Retrieved from <http://www.themalaysiantimes.com.my>.

Bidin, Z., Marimuthu, M., & Othman, M. Z (2014). Understanding and Probable Area of Difficulty of Tax Agents towards the Proposed Goods and Service Tax in Malaysia, *Knowledge Management International Conference (KMICe)*.

Bobek, D. D. (1997). *Tax fairness: How do individuals judge fairness and what effect does it have on their behavior* (Doctoral dissertation, University of Florida.).

Bobek D. D., & Hatfield (2003). "An Investigation of the Theory of Planned Behavior and the Role of Moral Obligation in Tax Compliance", *Behavioral Research In Accounting*, 15(1), 13-38.

Bobek, D. D., Hatfield, R. C., & Wentzel, K. (2007). An investigation of why taxpayers prefer refunds: A theory of planned behavior approach. *Journal of the American Taxation Association*, 29(1), 93-111.

Bobek, D.D., W.R. Robin & T.S.John (2007). The Social Norms of Tax Compliance: Evidence from Australia, Singapore and United States, *Journal of Business Ethics*, 74(1), 49-64.

Brouwer, S., B. Krol, M. F. Reneman, U. Bultmann, R. L. Franche, J. J. L. van der Klink and J. W. Groothoff. 2009. Behavioral determinants as predictors of return to work after long-term sickness absence: An application of the theory planned behavior. *Journal of Occupational Rehabilitation* 19(2), 166–174.

Brucks, M. (1985). The effects of product class knowledge on information search behavior. *Journal of consumer research*, 12(11), 1-16.

Bush, A. J., Smith, R., & Martin, C. (1999). The influence of consumer socialization variables on attitude toward advertising: A comparison of African-Americans and Caucasians. *Journal of Advertising*, 28(3), 13-24.

Carter, L., Christian Shaupp, L., Hobbs, J., & Campbell, R. (2011). The role of security and trust in the adoption of online tax filing. *Transforming Government: People, Process and Policy*, 5(4), 303-318.

Chaplin, L. N., & John, D. R. (2010). Interpersonal influences on adolescent materialism: A new look at the role of parents and peers. *Journal of Consumer Psychology*, 20(2), 176-184.

Charbaji, A., & Mikdashi, T. (2003). A path analytic study of the attitude toward e-government in Lebanon. *Corporate Governance: The international journal of business in society*, 3(1), 76-82.

Chemers, M.M., Hu, L., and Garcia, B.F., 2001. Academic self-efficacy and first-year college student performance and adjustment. *Journal of Educational Psychology*, 93(1), 55-64.

Christian, C. W., & Gupta, S. (1993). New Evidence on Secondary Evasion. *The Journal of the American Taxation Association*, 15(1), 72 – 93.

Churchill Jr, G. A. (1979). A paradigm for developing better measures of marketing constructs. *Journal of marketing research*, 16(1), 64-73.

Conner, M., & Norman, P. (Eds.) (2005). *Predicting Health Behaviour: Research and Practice with Social Cognition Models*, 2nd Ed. Maidenhead: Open University Press.

Croy, G., Gerrans, P., & Speelman, C. (2010). The role and relevance of domain knowledge, perceptions of planning importance, and risk tolerance in predicting savings intentions. *Journal of Economic Psychology*, 31(6), 860-871.

Dalton, D., Buchheit, S., & McMillan, J. J. (2014). Audit and tax career paths in public accounting: An analysis of student and professional perceptions. *Accounting Horizons*, 28(2), 213–231.

Damayanti, T. W. (2012). Changes on Indonesia Tax Culture, Is There a Way? Studies through Theory of Planned Behavior. *Researchers World*, 3(4), 8-15.

Eriksen, K., & Fallan, L. (1996). Tax knowledge and attitudes towards taxation; A report on a quasi-experiment. *Journal of economic psychology*, 17(3), 387-402.

Gibson, J. L., Griepentrog, B. K., & Marsh, S. M. (2007). Parental influence on youth propensity to join the military. *Journal of Vocational Behavior*, 70(3), 525-541.

Giles, M., & Rea, A. (1999). Career self-efficacy: An application of the theory of planned behaviour. *Journal of Occupational and Organizational Psychology*, 72(3), 393-398.

Gird, A., & Bagraim, J. J. (2008). The theory of planned behaviour as predictor of entrepreneurial intent amongst final-year university students. *South African Journal of Psychology*, 38(4), 711-724.

Godin, G., & Kok, G. (1996). The Theory of Planned Behavior: A Review of Its Applications to Health-related Behaviors. *American Journal of Health Promotion*, 11(2), 87-98.

Hagger, M. S., Chatzisarantis, N. L. D. & Biddle, S. J. H. (2002). A meta-analytic review of the theories of reasoned action and the theory of planned behavior in physical activity: Predictive validity and contribution of additional variables. *Journal of Sport and Exercise Psychology*, 24(1), 3-32.

Hair, J. F., Anderson, R.E., Tatham, R.L., & Black, W.C (1998). *Multivariate Data Analysis* (ed.5). New Jersey: Prentice Hall.

Han, H., & Kim, Y. (2010). An investigation of green hotel customers' decision formation: Developing an extended model of the theory of planned behavior. *International Journal of Hospitality Management*, 29(4), 659-668.

Hassandoust, F., Logeswaran, R. and Kazerouni, M.F. (2011), "Behavioral factors influencing virtual knowledge sharing: theory of reasoned action", *Journal of Applied Research in Higher Education*, 3(2), 116-134.

Hinson, R., & Amidu, M. (2006). Internet adoption amongst final year students in Ghana's oldest business school. *Library Review*, 55(5), 314-323.

Hung, S. Y., Chang, C. M., & Yu, T. J. (2006). Determinants of user acceptance of the e-Government services: The case of online tax filing and payment system. *Government Information Quarterly*, 23(1), 97-122.

Iakovleva, T., Kolvereid, L., & Stephan, U. (2011). Entrepreneurial intentions in developing and developed countries. *Education + Training*, 53(5), 353-370.

Ingram, K. L., Cope, J. G., Harju, B. L., & Wuensch, K. L. (2000). Applying to graduate school: A test of the theory of planned behavior. *Journal of Social Behavior and Personality*, 15(2), 215-226.

Jackling, B & Calero, C 2006, *Influences on Undergraduate Students' Intentions to become Qualified Accountants: Evidence from Australia*, *Accounting Education: an International Journal*, 15(4), 419–438.

Jaidi, J., Noordin, R., & Kassim, A. W. M. (2013). Individual Taxpayers' Perception Towards Self-Assessment System: A Case of Sabah. *Journal of the Asian Academy of Applied Business*, 2(1), 56-65.

Joshi, K.D., & Kuhn, K. (2011). What Determines Interest in an IS Career? An application of the Theory of Reasoned Action [Article]. *Communications of AIS*, 29(8), 133-157.

Kerlinger, F., & Lee, H. (2000). Foundations of behavioral research: *Fort Worth TX: Holt, Rhinehart and Winston Inc.*

Krueger, N. F. Jr., Reilly, M. D., & Carsrud, A. L. (2000). Competing Model of Entrepreneurial Intentions. *Journal of Business Venturing*, 15(5-6), 411-432.

Kurland, N. B. (1995). Ethical intentions and the theories of reasoned action and planned behavior. *Journal of applied social psychology*, 25(4), 297-313.

Leong, C. K. (2008). *Entrepreneurial Intention: An Empirical Study Among Open University Malaysia Students*. Dissertation, Open University Malaysia Center for Graduate Studies.

Lu, C. T., Huang, S. Y., & Lo, P. Y. (2010). An empirical study of on-line tax filing acceptance model: Integrating TAM and TPB. *African Journal of Business Management*, 4(5), 800-810.

Mathieson, K. (1991). Predicting user intentions: comparing the technology acceptance model with the theory of planned behavior. *Information systems research*, 2(3), 173-191.

McCaffery, K., Wardle, J., & Waller, J. (2003). Knowledge, attitudes, and behavioral intentions in relation to the early detection of colorectal cancer in the United Kingdom. *Preventive medicine*, 36(5), 525-535.

McCarthy, M., De Boer, M., O'Reilly, S., & Cotter, L., (2013). Factors influencing intention to purchase beef in the Irish market. *Meat Science*, 65(3), 1071–1083.

McDowall, T., & Jackling, B. (2010). Attitudes towards the accounting profession: an Australian perspective. *Asian Review of Accounting*, 18(1), 30-49.

Mokhtar, R., & Zainuddin, Y. (2011). Entrepreneurial intention of accounting students in Malaysian polytechnics institutions: A theory of planned behavior approached. *In Proceedings of Global Business and Social Science Research Conference*, Beijing, China, paper 461.

Moore, J. N., Raymond, M. A., Mittelstaedt, J. D., & Tanner Jr, J. F. (2002). Age and consumer socialization agent influences on adolescents' sexual knowledge, attitudes, and behavior: Implications for social marketing initiatives and public policy. *Journal of Public Policy & Marketing*, 21(1), 37-52.

Munusamy, M., (2015) *Intention to Use Tax Agents Among Sole Proprietorship*. DBA Thesis; UUM.

Noor, I. J. (2003). Computer usage and perceptions among accounting students: A survey in a public university. *Jurnal Pendidikan*, 23(1), 57-69.

Nunnally, J. C. (1978). *Psychometric theory*. McGraw-Hill: New York.

Overview of Malaysia (2015, October). Retrieved from <http://www.worldbank.org/en/country/malaysia/overview/>

Palil, M. R. (2010). *Tax knowledge and tax compliance determinants in self assessment system in Malaysia* (Doctoral dissertation, University of Birmingham).

Pallant, J. (2010). *SPSS survival manual: A step by step guide to data analysis using SPSS*: McGraw-Hill International.

Peterson, R. A., & Merunka, D. R. (2014). Convenience samples of college students and research reproducibility. *Journal of Business Research*, 67(5), 1035-1041.

Pickens, J. (2005). Attitudes and perceptions. *Organizational Behavior in Health Care*. Sudbury, MA: Jones and Bartlett Publishers, 43-75.

Ramayah, T., & Aafaqi, B. (2004). Role of self-efficacy in e-library usage among students of a public university in Malaysia. *Malaysian Journal of Library & Information Science*, 9(1), 39-57.

Ramayah, T., Yusoff, Y. M., Jamaludin, N., & Ibrahim, A. (2009). Applying the theory of planned behavior (TPB) to predict internet tax filing intentions. *International Journal of Management*, 26(2), 272.

Randall, D.M and Gibson, M.A.(1991). Ethical Decision making in the Medical Profession: An Application of the Theory of Planned Behavior. *Journal of Business Ethics*, 10(2), 111-122.

Roe, K., & Broos, A. (2005). Marginality in the information age: the socio-demographics of computer disquietude. A short research note. *Communications*, 30(1), 91-96.

Roscoe, J. T. (1975). *Fundamental research statistics for the behavioral sciences*. (2nd ed.) New York: Holt Rinehart & Winston.

Sapiei, N. S., & Kasipillai, J. (2014). Tax Agents Perceptions of the Corporate Taxpayers' Compliance Costs under the Self-assessment System. *International Journal of Business and Management*, 2(3), 92-109.

Sathapornvajana, S. & Watanapa, B. (2012) "Factors Affecting Student's Intention to Choose IT Program", *Procedia Computer Science*, 13(1), 60-67.

Sekaran, U. (2003). *Research Method for Business*. New York: John Wiley and Sons.

Shamsuddin, A. M. R., Muhammad Ishfaq; Abd Halim, Afifah; Zahari, Nur Fatin; Mohamad Fazi, Nurul Farhana (2014). Educators' Awareness and Acceptance Towards Goods and Services Tax (GST) Implementation in Malaysia: A Study in Bandar Muadzam Shah, Pahang. *International Journal of Business, Economics and Law*, 4(1), 1-10.

Shook, C., & Bratianu, C. (2010). Entrepreneurial intent in a transitional economy: an application of the theory of planned behavior to Romanian students. *International Entrepreneurship and Management Journal*, 6(3), 231- 247.

Sin, S. S., Nor, K. M., & Al-Agaga, A. M. (2012). Factors Affecting Malaysian young consumers' online purchase intention in social media websites. *Procedia-Social and Behavioral Sciences*, 40(1), 326-333.

Soon-Yau Foong & Choo-Hong Khoo (2015). "Attitude, learning environment and current knowledge enhancement of accounting students in Malaysia", *Journal of Accounting in Emerging Economies*, 5(2), 202 – 221.

Souitaris, V., Zerbinati, S., & Al-Laham, A. (2007). Do entrepreneurship programmes raise entrepreneurial intention of science and engineering students? The effect of learning, inspiration and resources. *Journal of Business venturing*, 22(4), 566-591.

Tajudeen Shittu, A., Madarsha Basha, K., Suryani Nik AbdulRahman, N., & Badariah Tunku Ahmad, T. (2011). Investigating students' attitude and intention to use social software in higher institution of learning in Malaysia. *Multicultural Education & Technology Journal*, 5(3), 194-208.

Tallaha, A. M., Shukor, Z. A., & Hassan, N. S. A. (2014). Factors influencing e-filing usage among malaysian taxpayers: does tax knowledge matters?. *Jurnal Pengurusan*, 40(1), 91-101.

Tan, G., Sim, J., Ooi, K. and Phusavat, K. (2012) 'Determinants of mobile learning adoption: an empirical analysis', *The Journal of Computer Information Systems*, 52(3), 82–91.

Tan Sri Dr Mohamad Irwan Serigar Abdullah (2013, October 22). *GST Can Make Prices Of Goods And Services Cheaper*. Retrieved from <http://www.treasury.gov.my>.

Tarkiainen, A., & Sundqvist, S. (2005). Subjective norms, attitudes and intentions of Finnish consumers in buying organic food. *British food journal*, 107(11), 808-822.

Taylor, S., & Todd, P. (1995). Decomposition and crossover effects in the theory of planned behavior: A study of consumer adoption intentions. *International journal of research in marketing*, 12(2), 137-155.

Terry, D. J., & O'Leary, J. E. (1995). The theory of planned behaviour: The effects of perceived behavioral control and self-efficacy. *British journal of social psychology*, 34(2), 199-220.

Tesser, N. & Schwarz, N. (2001). *Interpersonal processes* ; a handbook of Social Psychology; Oxford, UK: Blackwell.

Toby, M. H. (2013). Subjective Norms as a Driver of Mass Communication Students' Intentions to Adopt New Media Production Technologies. *Journalism & Mass Communication Educator*, 68(4), 348-364.

Trafimow, D., Sheeran, P., Conner, M., & Finlay, K. A. (2002). Evidence that perceived behavioral control is a multidimensional construct: Perceived control and perceived difficulty. *British Journal of Social Psychology*, 41(1), 101-121.

Trivedi, V. U., Shehata, M., & Mestelman, S. (2005). Attitudes , incentives , and tax compliance. *Canadian Tax Journal*, 53(1), 29–61.

Turner, E.A., Chandler, M., and Heffer, R.W., 2009. The influence of parenting styles, achievement motivation and self-efficacy on academic performance in college students. *Journal of College Student Development*, 50 (3), 337-346.

Wartick, M. L. (1994). Legislative justification and the perceived fairness of tax law changes: A referent cognitions theory approach. *The Journal of the American Taxation Association*, 16(2), 106-123.

Witte, A. D., & Woodbury, D. F. (1985). The effect of tax laws and tax administration on tax compliance: The case of the US individual income tax. *National Tax Journal*, 38(1), 1-13.

Wong, K. S. (1999). Self-Assessment – The Malaysian tax administration. Percukaian: 20-31.

Wood, R. E., & Bandura, A. (1989). Impact of conceptions of ability on selfregulatory mechanisms and complex decision making. *Journal of Personality and Social Psychology*, 56(3), 407-415.

Wu, S., & Wu, L. (2008). The impact of higher education on entrepreneurial intentions of university students in China. *Journal of Small Business and Enterprise Development*, 15(4), 752-774

YAB, Dato' Sri Mohd Najib Bin Tun Haji Abdul Razak (2015, August 25). *The National Tax Conference*. Retrieved from <http://www.pmo.gov.my>.

Yeon Kim, H., & Chung, J. E. (2011). Consumer purchase intention for organic personal care products. *Journal of Consumer Marketing*, 28(1), 40-47.

Zaidatol Akmaliah Lope Pihie. (2009). Entrepreneurship as a career choice : An analysis of entrepreneurial self-efficacy and intention of University students. *European Journal of Social Sciences*, 9(2), 338-349.

Zain, Z. M., Akram, A. M., & Ghani, E. K. (2010). Entrepreneurship Intentions Among Malaysian Business Students. *Canadian Social Science*, 6(3), 34-44.

Zainol, B., Kamil, M.I., and Faridahwati, M.S. (2009). Predicting Compliance Intention on Zakah on Employment Income in Malaysia: An Application of Reasoned Action Theory, *Jurnal Pengurusan*, 28(Julai), 85-102.

