DETERMINANTS OF INCOME TAX COMPLIANCE INTENTION AMONG SOLE PROPRIETORS AND PARTNERS

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ABSTRACT

Income tax compliance intention refers to taxpayers as citizens who fulfill their rights to pay taxes and complete all required tax filings. The higher income tax compliance intention, the higher income tax compliance behaviour, the more revenue can be generated, and the more resources can be allocated for the development of the countries and the welfare of the society. To ensure that all taxpayers have a higher income tax compliance intention to pay their tax obligations or to comply with tax laws, particularly sole proprietors and partners, tax compliance issues are a major concern for many governments. Due to their lack of tax knowledge and the fact that they are not required to file audited accounts, sole proprietors and partners have more opportunities to conceal their true income. Therefore, this study investigated the determinants of income tax compliance intention among sole proprietors and partners in Malaysia. This study employed the Theory of Planned Behaviour (TPB) as the underlying theory in determining income tax compliance intention among sole proprietors and partners. Three new independent variables: awareness, knowledge, and the perception of government spending, were incorporated into this theory. An online survey was used to collect the data. The findings revealed that taxpayers' attitudes, subjective norms, perceived behavioural control (PCB), awareness, knowledge, and perception of government spending have a significant and positive relationship with income tax compliance intention among sole proprietors and partners. This study will help the tax authority improve tax compliance intention among taxpayers and increase tax collection annually. Government must continuously reduce tax compliance issues among sole proprietors and partners to achieve the tax revenue target and Inland Revenue Board of Malaysia (IRBM) Corporate Plan 2021-2025.

Keywords: Income Tax Compliance Intention, Theory of Planned Behaviour, Awareness, Knowledge, Perception of Government Spending

ABSTRAK

Niat pematuhan cukai pendapatan merujuk kepada pembayar cukai sebagai warganegara yang memenuhi tanggungjawabnya untuk membayar cukai dan melengkapkan semua pemfailan cukai yang diperlukan. Semakin tinggi niat pematuhan cukai pendapatan, semakin tinggi tingkah laku pematuhan cukai pendapatan, semakin banyak hasil yang boleh dijana dan lebih banyak sumber boleh diperuntukkan untuk pembangunan negara dan kesejahteraan masyarakat. Untuk memastikan semua pembayar cukai mempunyai niat pematuhan cukai pendapatan yang lebih tinggi untuk membayar cukai mereka atau mematuhi undang-undang cukai, terutamanya pemilik tunggal dan rakan kongsi, isu pematuhan cukai merupakan kebimbangan utama bagi kebanyakan kerajaan. Disebabkan kekurangan pengetahuan cukai dan hakikat bahawa mereka tidak perlu memfailkan akaun yang diaudit, pemilik tunggal dan rakan kongsi mempunyai lebih banyak peluang untuk menyembunyikan pendapatan sebenar mereka. Oleh itu, kajian ini dijalankan untuk mengkaji penentu niat pematuhan cukai pendapatan dalam kalangan pemilik tunggal dan rakan kongsi di Malaysia. Kajian ini menggunakan Teori Gelagat Terancang (TPB) sebagai asas menentukan niat gelagat pematuhan cukai di kalangan pemilik tunggal dan pekongsi. Tiga pembolehubah bebas baru turut dimuatkan dalam kajian ini iaitu kesedaran, pengetahuan, dan persepsi perbelanjaan kerajaan dalam kajian ini. Kajian in menggunakan tinjauan dalam talian untuk mengumpul data dan hasil kajian menunjukkan bahawa sikap, norma subjektif, kawalan gelagat ditanggap, kesedaran, pengetahuan, dan persepsi perbelanjaan kerajaan mempunyai hubungan yang signifikan dan positif dengan niat pematuhan cukai pendapatan di kalangan pemilik tunggal dan rakan kongsi. Kajian ini diharapkan dapat membantu pihak berkuasa cukai untuk mencari jalan untuk meningkatkan niat pematuhan cukai pendapatan di kalangan pembayar cukai dan seterusnya meningkatkan jumlah kutipan cukai setiap tahun. Kerajaan mesti terus mengurangkan isu pematuhan cukai di kalangan pemilik tunggal dan rakan kongsi untuk mencapai sasaran hasil cukai dan Pelan Korporat LHDNM 2021-2025.

Kata Kunci: *Niat Pematuhan Cukai Pendapatan, Teori Gelagat Terancang, Kesedaran, Pengetahuan, Persepsi Perbelanjaan Kerajaan*

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LIST OF ABBREVIATIONS

IRBM	: Inland Revenue Board of Malaysia
TPB	: Theory of Planned Behaviour
ITA	: Income Tax Act
KMO	: Kaiser-Meyer Olkin
SSM	: Companies Commission of Malaysia
SAS	: Self-Assessment System
VIF	: Variance Inflation Factor

CHAPTER 1

INTRODUCTION

1.1 Background of the Study

Taxation is one of the important elements in managing national income. Taxes are imposed to generate revenue to manage the economy and redistribute resources. Other than that, taxes are expected to achieve economic goals through the ability of the taxation system to influence the allocation of resources. In Malaysia, the Inland Revenue Board of Malaysia (IRBM) is an agency responsible for collecting and administering direct taxes on behalf of the government. The government requires financial resources for public expenditure on projects and programmes, including general administration, provision of basic amenities, and other social services. Moreover, revenue generated from tax collection significantly contributes to national income, supports a country's prosperity and progress, and enhances people's lives. The essence of taxation can only be achieved with an accounting procedure properly guided by tax laws. Hence, compliance with tax laws is crucial for a country because taxpayers contribute to the country's development by paying taxes. Tax authorities must have appropriate systems in place to ensure taxpayers comply voluntarily.

IRBM applies the Self-Assessment System (SAS) to replace the Formal Assessment, in which the taxpayer is responsible for calculating the chargeable income and taxes payable and making payments of any tax balance due. The responsibilities of the tax authority, particularly assessing the tax returns and determining tax liabilities, have been shifted to taxpayers. This system encouraged people to compute their taxes more accountable and transparently. In line with one of IRBM's missions, SAS is a staged

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APPENDICES

Appendix A: Summary of comparison from previous studies that has been selected reviewed

Variable	Year	Numbers	Percentages
Attitudes	2020 – 2022	13	13.98%
Subjective Norms	2020 – 2022	13	13.98%
Perceived Behavioural Control	2020 – 2022	13	13.98%
Awareness	2020 - 2022	13	13.98%
Knowledge	2020 – 2022	13	13.98%
Perception of Government Spending	2020 – 2022	13	13.98%
Income Tax Compliance Intention	2020 – 2022	15	16.12%
Total		**93**	**100.00%**

Appendix B: Relationship between variables tested

Variable	Positive	Percentages	Negative	Percentages
Attitudes	13	18.06%	0	0.00%
Subjective Norms	13	18.06%	0	0.00%
Perceived Behavioural Control	13	18.06%	0	0.00%
Awareness	13	18.06%	0	0.00%
Knowledge	7	9.70%	6	100.00%
Perception of Government Spending	13	18.06%	0	0.00%
Total	**72**	**100.00%**	**6**	**100.00%**

Appendix C: Types of Framework

Types	**Numbers**	**Percentages**
Theoretical Framework	65	69.89%
Conceptual Framework	28	30.11%
Total	**93**	**100.00%**

Appendix D: Context of study

Types	Numbers	Percentages
Country	70	75.27%
Industry	23	24.73%
Total	**93**	**100.00%**

Appendix E: Summary and Comparison of the Reviewed Articles

No.	Author	Year	Country	Positive Relationship	Negative Relationship	Variable Test
1.	Seow Kiow et al.	2021	Malaysia	Ethical perception and tax compliance.	-	Perception and tax compliance intention.
2.	Kayumba et al.	2022	East Africa	Clear tax knowledge, peer influence, perceived behavioural control, and tax compliance.	-	Subjective norms, perceived behavioural control, knowledge, and tax compliance.
3.	Bani-Khalid et al.	2022	Jordan	Attitudes, subjective norms, perceived behavioural control, patriotism, and tax compliance.	-	Attitudes, subjective norms, perceived behavioural control, and tax compliance intention.
4.	Dewi et al.	2022	Indonesia	Effect of implementing e Filing, tax socialization, taxpayer awareness, tax sanctions, and tax compliance.	-	Tax awareness and tax compliance.
5.	Shahroni et al.	2022	Malaysia	Tax morale, tax complexity, and tax compliance.	Taxpayer knowledge	Taxpayers' knowledge and tax compliance.
6.	Agbetunde et al.	2022	Nigeria	Perception (trust) in government and tax compliance.	-	Perception and tax compliance.

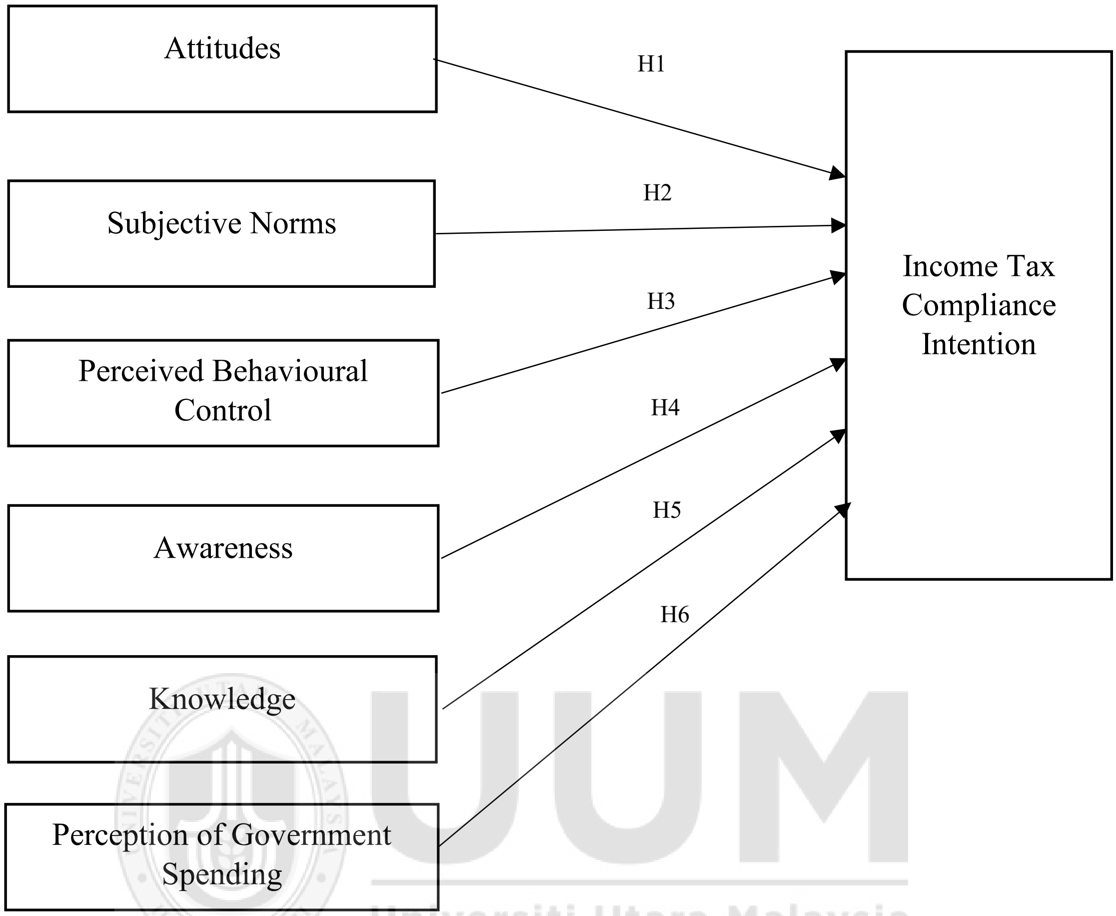
Appendix E: Summary and Comparison of the Reviewed Articles (continued)

No.	Author	Year	Country	Positive Relationship	Negative Relationship	Variable Test
7.	Hargiyanti et al.	2022	Indonesia	Perception on tax fairness, self-assessment system, taxpayers' income level, and tax compliance.	-	Perception and tax compliance.
8.	Utomo et al.	2022	Indonesia	Taxpayer awareness, information technology, and tax compliance.	Taxpayer knowledge	Taxpayer awareness and tax compliance.
9.	Santoro, F	2022	Eswatini	Economic deterrence, compliance costs, moral factors such as intrinsic motivation, peer pressure, attitudes, and tax compliance.	-	Taxpayer attitude, subjective norms and tax compliance.
10.	Hamdah et al.	2020	Indonesia	Attitudes, subjective norms, perceived behavioural control, and tax compliance.	-	Taxpayer attitudes, subjective norms, perceived behavioural control, and tax compliance.
11.	Hidayat et al.	2022	Jakarta	Religiosity, attitudes, and tax compliant intention.	The utilization of e-filing.	Taxpayer attitudes and tax compliance intention.

Appendix E: Summary and Comparison of the Reviewed Articles (continued)

No.	Author	Year	Country	Positive Relationship	Negative Relationship	Variable Test
12.	Meiryani et al.	2021	Indonesia	Tax knowledge, tax collection, appliance of tax applications, and tax compliance.	-	Taxpayer knowledge and tax complianc e intention.
13.	Shaharuddi n et al.	2018	Malaysia	Subjective norms and tax compliance intention.	-	Taxpayer subjective norms and tax complianc e intention.

Appendix F: Research Framework



Appendix G: Questionnaire

QUESTIONNAIRE
SOAL SELIDIK

A SURVEY ON THE FACTORS INFLUENCING TAX COMPLIANCE INTENTION AMONG SOLE PROPRIETORS AND PARTNERS
SOLA SELIDIK MENGENAI FAKTOR-FAKTOR YANG MEMPENGARUHI NIAT KEPATUHAN CUKAI PENDAPATAN DI KALANGAN PEMILIK TUNGGAL DAN RAKAN KONGSI

Dear Participant,
I am a Master student from Tunku Puteri Intan Safinaz School of Accountancy, UUM College of Business, Universiti Utara Malaysia. I am conducting a research on the determinants of income tax compliance intention among sole proprietors and partners in Malaysia. This survey is as a partial fulfilment for my Master of Science (International Accounting). Therefore, this questionnaire is aimed at obtaining your valuable feedback in order to gather information required for the success of the study. The information you provide for the purpose of this study will be kept **PRIVATE AND CONFIDENTIAL** and for academic purpose only. The questionnaire is expected to take only 10 minutes of your precious time to complete. I greatly appreciate your participation in the study. Thank you for your cooperation and the time spent in completing the survey.

Yours sincerely,

Tuan/Puan,
Saya pelajar dari Pusat Pengajian Perakaunan Tunku Puteri Safinaz, Kolej Perniagaan UUM, Universiti Utara Malaysia. Saya sedang menjalankan penyelidikan tentang faktor-faktor penentu niat pematuhan cukai pendapatan di kalangan pemilik tunggal dan rakan kongsi di Malaysia. Kajian ini dilakukan sebagai memenuhi sebahagian daripada keperluan Sarjana Sains (Perakaunan Antarabangsa). Oleh itu, soal selidik ini adalah bertujuan untuk mendapatkan maklum balas anda yang berharga bagi pengumpulan maklumat yang diperlukan untuk menjayakan kajian ini. Maklumat yang anda berikan untuk tujuan kajian ini adalah ***RAHSIA DAN SULIT*** *dan untuk tujuan akademik sahaja. Soal selidik ini dijangka hanya mengambil masa 10 minit masa berharga anda untuk dilengkapkan. Saya amat menghargai penyertaan anda dalam kajian ini. Terima kasih atas kerjasama anda dan masa yang diluangkan untuk tinjauan.*

Yang benar,

Tan Sheau Hui
Matric No: 829356
Master of Science (International Accounting)

Universiti Utara Malaysia
Tel No: 01127882969 / Email: wei77371@gmail.com
Supervised by / *Diseliakan oleh*: Dr. Aryati Juliana Sulaiman

SECTION A: DEMOGRAPHIC INFORMATION
BAHAGIAN A: MAKLUMAT DEMOGRAFI

Please tick (√) where appropriate.

Sila tandakan (√) di mana yang bersesuaian.

1) Gender / *Jantina*

	Male / *Lelaki*
	Female / *Perempuan*

2) Age / *Umur*

	Less than 30 / *Kurang daripada 30*
	30 to 39 / *30 hingga 39*
	40 to 49 / *40 hingga 49*
	50 and above / *50 dan ke atas*

3) Marital Status / *Status Perkahwinan*

	Single / *Bujang*
	Married / *Berkahwin*

4) Race / *Bangsa*

	Malay / *Melayu*
	Chinese / *Cina*
	Indian / *India*
	Others, please specify / *Lain-lain, sila nyatakan*:________________

5) Highest level of education / *Tahap pendidikan tertinggi*

	SPM / STPM
	Certificate / Diploma / *Sijil / Diploma*
	Degree / Professional / *Sarjana Muda / Profesional*
	Master / *Sarjana*
	Ph.D / *Doktor Falsafah*
	Others, please specify / *Lain-lain, sila nyatakan*:________________

6) Position level / *Peringkat kedudukan*

	Manager / *Pengurus*
	Owner / *Pemilik*
	Partner / *Rakan kongsi*
	Others, please specify / *Lain-lain, sila nyatakan*:________________

7) Type of business ownership / *Jenis pemilikan perniagaan*

	Sole Proprietorship / *Pemilikan Tunggal*
	Partnership / *Perkongsian*
	Others, please specify / *Lain-lain, sila nyatakan*:

8) Type of main business activities in year 2022 / *Jenis aktiviti perniagaan tahun 2022*

	Trading / *Perdagangan*
	Manufacturing / *Pembuatan*
	Construction / *Pembinaan*
	Services / *Perkhidmatan*
	Agriculture / *Pertanian*
	Others, please specify / *Lain-lain, sila nyatakan*:

9) Duration of business / *Tempoh perniagaan*

	Less than 5 years / *Kurang daripada 5 tahun*
	5 to 10 years / *5 hingga 10 tahun*
	11 to 15 years / *11 hingga 15 tahun*
	16 years and above / *16 tahun dan ke atas*

10) Annual income / *Pendapatan tahunan*

	Up to RM35,000 / *Sehingga RM35,000*
	RM35,001 to RM50,000 / RM35,001 hingga RM50,000
	RM50,001 to RM70,000 / *RM50,001 hingga RM70,000*
	RM70,001 to RM100,000 / *RM70,001 hingga RM100,000*
	Above RM100,001 / *Melebihi RM100,001*

11) Have you registered your business with the Companies Commission of Malaysia? / *Adakah anda telah mendaftar perniagaan anda dengan Suruhanjaya Syarikat Malaysia (SSM)?*

	Yes / *Ya*
	No / *Tidak*

12) How many times have you filed income tax return? / *Berapa kali anda memfailkan penyata cukai pendapatan?*

	Never / *Tidak pernah*
	Once / *Sekali*
	2 to 5 times / *2 hingga 5 kali*
	More than 5 times / *Lebih daripada 5 kali*

13) Have you paid income tax before? / *Adakah anda pernah membayar cukai pendapatan sebelum ini?*

	Never / *Tidak pernah*
	Once / *Sekali*
	2 to 5 times / *2 hingga 5 kali*
	More than 5 times / *Lebih daripada 5 kali*

14) Have you ever been audited by IRBM? / *Adakah anda pernah diaudit oleh LHDNM?*

	Yes / *Ya*
	No / *Tidak*

15) Have you ever been penalised by the IRBM due to the following tax audit findings? *Adakah anda pernah dikenakan penalti oleh LHDNM disebabkan penemuan audit cukai berikut?*

(Your answer can be more than one)
(Jawapan anda boleh lebih daripada satu)

	Never / *Tidak pernah*
	No audit finding / *Tiada penemuan audit*
	Failure to file income tax return forms / *Kegagalan memfailkan borang nyata cukai pendapatan*
	Late filing of income tax return forms / *Lewat memfailkan borang nyata cukai pendapatan*
	Under reporting income / *Terkurang lapor pendapatan*
	Over claiming tax reliefs / deductions / rebates / *Terlebih tuntut pelepasan cukai / potongan / rebat*
	Late tax payment / *Kelewatan membayar cukai*

SECTION B: INCOME TAX COMPLIANCE INTENTION
BAHAGIAN B: NIAT PEMATUHAN CUKAI PENDAPATAN

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.
Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sangat Tidak Setuju	*Tidak Setuju*	*Neutral*	*Setuju*	*Sangat Setuju*

Questions		1	2	3	4	5
B1	I will report my income fully, including all other sources. *Saya akan melaporkan pendapatan saya sepenuhnya, termasuk semua sumber lain.*					
B2	I will not attempt to cheat by omitting to report any extra income in my income tax return form. *Saya tidak akan cuba menipu dengan tidak melaporkan sebarang pendapatan tambahan dalam borang nyata cukai pendapatan saya.*					
B3	I will not declare extra income which is not earned from my regular income source. *Saya akan mengisytiharkan pendapatan tambahan yang tidak diperoleh daripada sumber pendapatan tetap saya.*					
B4	I will not fail to comply with the tax laws in future. *Saya tidak akan gagal untuk mematuhi undang-undang cukai pada masa hadapan.*					
B5	I will register my business with IRBM if my business has reached the threshold for income tax return. *Saya akan mendaftarkan perniagaan saya dengan LHDNM jika perniagaan saya telah mencapai ambang untuk pulangan cukai pendapatan.*					

SECTION C: ATTITUDES
BAHAGIAN C: SIKAP

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.
Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sangat Tidak Setuju	*Tidak Setuju*	*Neutral*	*Setuju*	*Sangat Setuju*

Questions		1	2	3	4	5
C1	I will be disturbed if I am unable to correctly state my taxes. *Saya akan terganggu jika saya tidak dapat melaporkan cukai saya dengan betul.*					
C2	I will feel guilty if I cheat on my taxes. *Saya akan rasa bersalah jika saya menipu cukai saya.*					
C3	I will feel pleased if I pay less taxes.					

		1	2	3	4	5
	Saya akan berasa gembira jika saya kurang membayar cukai.					
C4	I think I can cheat on my taxes since the likelihood of being audited by the IRBM is low. *Saya rasa saya boleh menipu cukai saya kerana kemungkinan diaudit oleh LHDNM adalah rendah.*					
C5	I think it would be financially beneficial for me to pay less taxes. *Saya fikir ia akan memberi manfaat kewangan bagi saya jika membayar cukai yang kurang.*					
C6	I think I would pay taxes if I engaged in tax compliance. *Saya fikir saya akan membayar cukai jika saya terlibat dalam kepatuhan cukai.*					

SECTION D: SUBJECTIVE NORMS
BAHAGIAN D: NORMA SUBJEKTIF

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.
Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sangat Tidak Setuju	*Tidak Setuju*	*Neutral*	*Setuju*	*Sangat Setuju*

Questions		**1**	**2**	**3**	**4**	**5**
D1	People who are close and important to me will think that I should pay less taxes. *Orang yang rapat dan penting bagi saya akan berfikir bahawa saya harus membayar cukai yang kurang.*					
D2	People who are close and important to me will think that I should only pay the correct taxes. *Orang yang rapat dan penting bagi saya akan berfikir bahawa saya hanya perlu membayar cukai yang betul.*					
D3	People who are close and important to me will look down on me if I cheat on taxes. *Orang yang rapat dan penting bagi saya akan memandang rendah saya jika saya menipu cukai.*					
D4	People who are close and important to me will think that filing my income tax returns should exclude some sources of income.					

		1	2	3	4	5
	Orang yang rapat dan penting bagi saya akan berfikir bahawa memfailkan penyata cukai pendapatan saya harus mengecualikan beberapa sumber pendapatan.					
D5	If I cheated on my taxes, people who are close and important to me will disagree. *Jika saya menipu cukai saya, orang yang rapat dan penting bagi saya akan tidak bersetuju.*					

SECTION E: PERCEIVED BEHAVIOURAL CONTROL
BAHAGIAN E: PERSEPSI KAWALAN TINGKAH LAKU

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.
Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sangat Tidak Setuju	*Tidak Setuju*	*Neutral*	*Setuju*	*Sangat Setuju*

	Questions	**1**	**2**	**3**	**4**	**5**
E1	If I have the opportunity, I intend to underreport my income in my next income tax return form. *Sekiranya saya mempunyai peluang, saya berhasrat untuk terkurang lapor pendapatan saya dalam borang nyata cukai pendapatan saya yang seterusnya.*					
E2	If I have the opportunity, I will understate my income taxes payment. *Jika saya mempunyai peluang, saya akan membayar cukai yang kurang.*					
E3	If all my income is subject to reporting by others such as bank it would be difficult for me to underreport my income in my next income tax return form. *Jika semua pendapatan saya tertakluk kepda pelaporan oleh orang lain seperti bank adalah sukar bagi saya untuk kurang melaporkan pendapatan saya dalam borang nyata cukai pendapatan yang seterusnya.*					
E4	If I have the opportunity, I would not declare income received that is often not reported by others. *Jika saya mempunyai peluang, saya tidak akan mengisytiharkan pendapatan yang diterima yang selalu tidak dilaporkan oleh orang lain.*					

E5	If I encounter any financial pressure, it would be easy for me to underreport my income in my income tax return form. *Jika saya menghadapi sebarang tekanan kewangan, adalah mudah bagi saya untuk terkurang lapor pendapatan saya dalam borang nyata cukai pendapatan saya.*					

SECTION F: AWARENESS
BAHAGIAN F: KESEDARAN

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.
Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sangat Tidak Setuju	*Tidak Setuju*	*Neutral*	*Setuju*	*Sangat Setuju*

	Questions	1	2	3	4	5
F1	I am aware of the responsibility of completing income tax return forms and providing information. *Saya sedar akan tanggungjawab untuk mengisi borang nyata cukai pendapatan dan memberikan maklumat.*					
F2	I am aware of the penalties for failing to file income tax return forms. *Saya sedar tentang penalti akibat gagal memfailkan borang nyata cukai pendapatan.*					
F3	I am aware of the penalties for incorrect information in income tax return forms. *Saya sedar tentang penalti untuk maklumat yang salah dalam borang nyata cukai pendapatan.*					
F4	I am aware of the penalties for not reporting all income. *Saya sedar tentang penalti akibat tidak melaporkan semua pendapatan.*					
F5	I am aware of increasing the awareness of tax laws will increase the level of income tax compliance intention. *Saya sedar bahawa meningkatkan kesedaran undang-undang cukai akan meningkatkan tahap niat pematuhan cukai pendapatan.*					

SECTION G: KNOWLEDGE
BAHAGIAN G: PENGETAHUAN

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.
Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sangat Tidak Setuju	*Tidak Setuju*	*Neutral*	*Setuju*	*Sangat Setuju*

Questions		1	2	3	4	5
G1	I know how to declare actual income received from all sources to the tax authority pertaining to income and expenditure. *Saya tahu cara mengisytiharkan pendapatan sebenar yang diterima daripada semua sumber yang berkaitan dengan pendapatan dan perbelanjaan kepada pihak berkuasa cukai.*					
G2	I know how to keep records or documents. *Saya tahu cara menyimpan rekod atau dokumen.*					
G3	I am well versed with the existing tax laws or tax policies. *Saya mahir dengan undang-undang cukai atau dasar cukai sedia ada.*					
G4	I fully understand the income tax filing procedures. *Saya memahami sepenuhnya prosedur pemfailan cukai pendapatan.*					
G5	I find it simple and easy to understand the tax system. *Sistem cukai adalah ringkas dan mudah untuk difahami.*					

SECTION H: PERCEPTION OF GOVERNMENT SPENDING
BAHAGIAN H: PERSEPSI PERBELANJAAN KERAJAAN

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.
Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sangat Tidak Setuju	*Tidak Setuju*	*Neutral*	*Setuju*	*Sangat Setuju*

Questions		1	2	3	4	5
H1	Taxes charged are compatible with social services provided by the government. *Cukai yang dikenakan adalah bersesuaian dengan perkhidmatan sosial yang disediakan oleh kerajaan.*					
H2	The government is prudently managing its resources. *Kerajaan menguruskan sumbernya secara berhemat.*					
H3	There is transparency in the government's spending. *Terdapat ketelusan dalam perbelanjaan kerajaan.*					
H4	Government officials and legislators in Malaysia can be trusted. *Pegawai kerajaan dan penggubal undang-undang di Malaysia boleh dipercayai.*					
H5	The quality of infrastructure provided by the government is satisfying. *Kualiti infrastruktur yang disediakan oleh kerajaan adalah memuaskan.*					

SECTION I: OTHER SUGGESTIONS AND/OR COMMENTS
BAHAGIAN I: CADANGAN DAN/ATAU KOMEN LAIN

I1 What other factors apart from the above do you think influence the income tax compliance intention among sole proprietors and partners?
Apakah faktor-faktor lain selain daripada perkara di atas yang anda fikir mempengaruhi niat pematuhan cukai pendapatan di kalangan pemilik tunggal dan rakan kongsi?

I2 State your suggestions for improving the income tax compliance intention.
Nyatakan cadangan anda untuk menambahbaik niat pematuhan cukai?

- END OF QUESTIONNAIRE -
- Soal Selidik Tamat-

THANK YOU VERY MUCH FOR YOUR VALUABLE TIME AND SUPPORT.
TERIMA KASIH ATAS MASA DAN SOKONGAN ANDA YANG BERHARGA.

Appendix H: Factor Analysis

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.973
Bartlett's Test of Sphericity	Approx. Chi-Square	8756.796
	df	630
	Sig.	<.001

Communalities		
	Initial	Extraction
ITCI1. I will report my income fully, including all other sources.	1.000	.529
ITCI2. I will not attempt to cheat by omitting to report any extra income in my income tax return form.	1.000	.576
ITCI3. I will not declare extra income which is not earned from my regular income source.	1.000	.582
ITCI4. I will not fail to comply with tax laws in future.	1.000	.532
ITCI5. I will register my business with IRBM if my business has reached the threshold for income tax return.	1.000	.471
A1. I will be disturbed if I am unable to correctly state my taxes.	1.000	.536
A2. I will feel guilty if I cheat on my taxes.	1.000	.531
A3. I will feel pleased if I pay less taxes.	1.000	.516
A4. I think I can cheat on my taxes since the likelihood of being audited by the IRBM is low.	1.000	.621
A5. I think it would be financially beneficial for me to pay less taxes.	1.000	.574
A6. I think I would pay taxes if I engaged in tax compliance.	1.000	.465
SN1. People who are close and important to me will think that I should pay less taxes.	1.000	.553
SN2. People who are close and important to me will think that I should only pay the correct taxes.	1.000	.509
SN3. People who are close and important to me will look down on me if I cheat on taxes.	1.000	.481
SN4. People who are close and important to me will think that filing my income tax returns should exclude some sources of income.	1.000	.568
SN5. If I cheated on my taxes, people who are close and important to me will disagree.	1.000	.489
PBC1. If I have the opportunity, I intend to underreport my income in my next income tax return form.	1.000	.630

PBC2. If I have the opportunity, I will understate my income taxes payment.	1.000	.586
PBC3. If all my income is subject to reporting by others such as bank it would be difficult for me to underreport my income in my next income tax return form.	1.000	.454
PBC4. If I have the opportunity, I would not declare income received that is often not reported by others.	1.000	.617
PBC5. If I encounter any financial pressure, it would be easy for me to underreport my income in my income tax return form.	1.000	.591
AW1. I am aware of the responsibility of completing income tax return forms and providing information.	1.000	.567
AW2. I am aware of the penalties for failing to file income tax return forms.	1.000	.573
AW3. I am aware of the penalties for incorrect information in income tax return forms.	1.000	.571
AW4. I am aware of the penalties for not reporting all income.	1.000	.562
AW5. I am aware of increasing the awareness of tax laws will increase the level of income tax compliance intention.	1.000	.538
K1. I know how to declare actual income received from all sources to the tax authority pertaining to income and expenditure.	1.000	.566
K2. I know how to keep records or documents.	1.000	.549
K3. I am well versed with the existing tax laws or tax policies.	1.000	.498
K4. I fully understand the income tax filing procedures.	1.000	.532
K5. I find it simple and easy to understand the tax system.	1.000	.534
P1. Taxes charged are compatible with social services provided by the government.	1.000	.485
P2. The government is prudently managing its resources.	1.000	.507
P3. There is transparency in the government's spending.	1.000	.497
P4. Government officials and legislators in Malaysia can be trusted.	1.000	.517
P5. The quality of infrastructure provided by the government is satisfying.	1.000	.502
Extraction Method: Principal Component Analysis.		

Total Variance Explained									
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	16.204	45.011	45.011	16.204	45.011	45.011	11.605	32.235	32.235
2	3.205	8.902	53.913	3.205	8.902	53.913	7.804	21.678	53.913
3	.962	2.672	56.585						
4	.829	2.303	58.888						
5	.807	2.241	61.129						
6	.743	2.064	63.192						
7	.720	2.001	65.193						
8	.681	1.891	67.084						
9	.652	1.811	68.896						
10	.639	1.774	70.670						
11	.610	1.696	72.365						
12	.599	1.663	74.028						
13	.576	1.600	75.629						
14	.552	1.534	77.163						
15	.539	1.498	78.660						
16	.508	1.412	80.073						
17	.494	1.374	81.446						
18	.480	1.335	82.781						
19	.458	1.271	84.052						
20	.436	1.212	85.264						
21	.432	1.199	86.463						
22	.426	1.182	87.645						
23	.410	1.139	88.784						
24	.396	1.100	89.884						
25	.380	1.057	90.941						
26	.364	1.011	91.952						
27	.356	.989	92.941						
28	.342	.949	93.889						
29	.318	.883	94.772						
30	.315	.874	95.646						
31	.293	.815	96.461						
32	.283	.786	97.246						
33	.268	.745	97.992						
34	.258	.718	98.710						
35	.249	.691	99.400						
36	.216	.600	100.000						
Extraction Method: Principal Component Analysis.									

Total Variance Explained						
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	5.366	76.663	76.663	5.366	76.663	76.663
2	.632	9.023	85.686			
3	.261	3.734	89.420			
4	.222	3.171	92.590			
5	.199	2.843	95.433			
6	.164	2.337	97.770			
7	.156	2.230	100.000			
Extraction Method: Principal Component Analysis.						

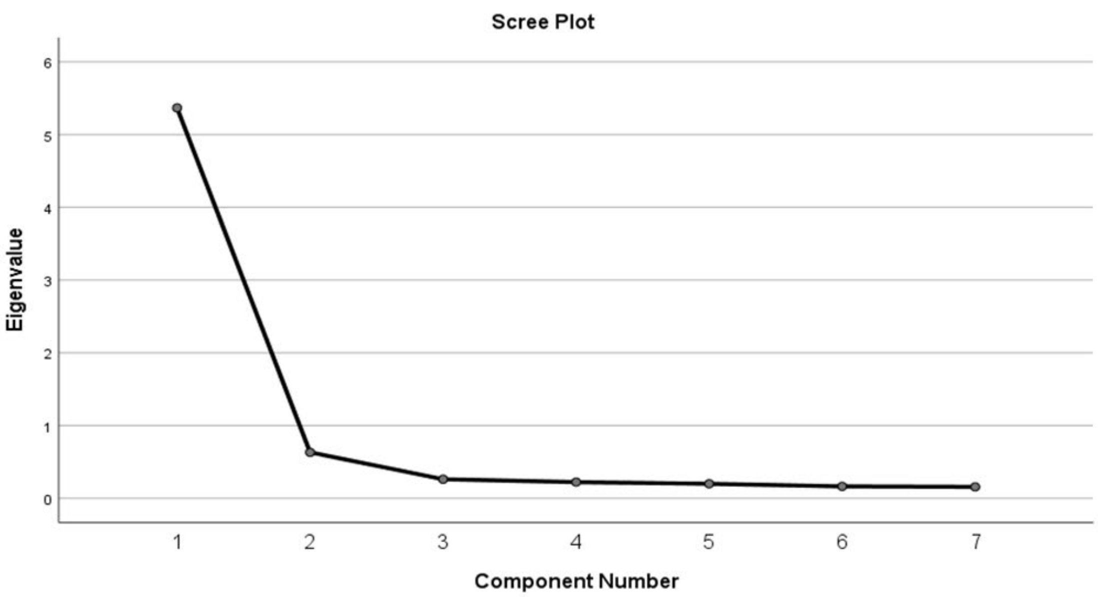
Component Matrix[a]		
	Component	
	1	2
ITCI1. I will report my income fully, including all other sources.	.679	-.261
ITCI2. I will not attempt to cheat by omitting to report any extra income in my income tax return form.	.690	-.316
ITCI3. I will not declare extra income which is not earned from my regular income source.	.625	.437
ITCI4. I will not fail to comply with tax laws in future.	.701	-.202
ITCI5. I will register my business with IRBM if my business has reached the threshold for income tax return.	.674	-.129
A1. I will be disturbed if I am unable to correctly state my taxes.	.707	-.189
A2. I will feel guilty if I cheat on my taxes.	.695	-.220
A3. I will feel pleased if I pay less taxes.	.623	.357
A4. I think I can cheat on my taxes since the likelihood of being audited by the IRBM is low.	.583	.531
A5. I think it would be financially beneficial for me to pay less taxes.	.602	.461
A6. I think I would pay taxes if I engaged in tax compliance.	.674	-.106
SN1. People who are close and important to me will think that I should pay less taxes.	.626	.401
SN2. People who are close and important to me will think that I should only pay the correct taxes.	.700	-.141
SN3. People who are close and important to me will look down on me if I cheat on taxes.	.689	-.082
SN4. People who are close and important to me will think that filing my income tax returns should exclude some sources of income.	.623	.424

SN5. If I cheated on my taxes, people who are close and important to me will disagree.	.677	-.174
PBC1. If I have the opportunity, I intend to underreport my income in my next income tax return form.	.606	.512
PBC2. If I have the opportunity, I will understate my income taxes payment.	.624	.443
PBC3. If all my income is subject to reporting by others such as bank it would be difficult for me to underreport my income in my next income tax return form.	.662	.122
PBC4. If I have the opportunity, I would not declare income received that is often not reported by others.	.577	.533
PBC5. If I encounter any financial pressure, it would be easy for me to underreport my income in my income tax return form.	.634	.435
AW1. I am aware of the responsibility of completing income tax return forms and providing information.	.687	-.307
AW2. I am aware of the penalties for failing to file income tax return forms.	.687	-.317
AW3. I am aware of the penalties for incorrect information in income tax return forms.	.704	-.274
AW4. I am aware of the penalties for not reporting all income.	.695	-.280
AW5. I am aware of increasing the awareness of tax laws will increase the level of income tax compliance intention.	.664	-.313
K1. I know how to declare actual income received from all sources to the tax authority pertaining to income and expenditure.	.703	-.266
K2. I know how to keep records or documents.	.695	-.258
K3. I am well versed with the existing tax laws or tax policies.	.694	-.127
K4. I fully understand the income tax filing procedures.	.697	-.215
K5. I find it simple and easy to understand the tax system.	.706	-.188
P1. Taxes charged are compatible with social services provided by the government.	.693	-.067
P2. The government is prudently managing its resources.	.712	.017
P3. There is transparency in the government's spending.	.687	.158
P4. Government officials and legislators in Malaysia can be trusted.	.709	.120
P5. The quality of infrastructure provided by the government is satisfying.	.708	.012
Extraction Method: Principal Component Analysis.		
a. 2 components extracted.		
Rotated Component Matrix[a]		
	Component	
	1	2
ITCI1. I will report my income fully, including all other sources.	.701	.194

ITCI2. I will not attempt to cheat by omitting to report any extra income in my income tax return form.	.743	.157
ITCI3. I will not declare extra income which is not earned from my regular income source.	.243	.723
ITCI4. I will not fail to comply with tax laws in future.	.683	.255
ITCI5. I will register my business with IRBM if my business has reached the threshold for income tax return.	.619	.297
A1. I will be disturbed if I am unable to correctly state my taxes.	.681	.269
A2. I will feel guilty if I cheat on my taxes.	.689	.236
A3. I will feel pleased if I pay less taxes.	.288	.658
A4. I think I can cheat on my taxes since the likelihood of being audited by the IRBM is low.	.153	.773
A5. I think it would be financially beneficial for me to pay less taxes.	.210	.728
A6. I think I would pay taxes if I engaged in tax compliance.	.605	.315
SN1. People who are close and important to me will think that I should pay less taxes.	.265	.695
SN2. People who are close and important to me will think that I should only pay the correct taxes.	.646	.303
SN3. People who are close and important to me will look down on me if I cheat on taxes.	.602	.344
SN4. People who are close and important to me will think that filing my income tax returns should exclude some sources of income.	.249	.711
SN5. If I cheated on my taxes, people who are close and important to me will disagree.	.648	.263
PBC1. If I have the opportunity, I intend to underreport my income in my next income tax return form.	.183	.773
PBC2. If I have the opportunity, I will understate my income taxes payment.	.238	.728
PBC3. If all my income is subject to reporting by others such as bank it would be difficult for me to underreport my income in my next income tax return form.	.460	.492
PBC4. If I have the opportunity, I would not declare income received that is often not reported by others.	.147	.772
PBC5. If I encounter any financial pressure, it would be easy for me to underreport my income in my income tax return form.	.250	.727
AW1. I am aware of the responsibility of completing income tax return forms and providing information.	.735	.162
AW2. I am aware of the penalties for failing to file income tax return forms.	.741	.153
AW3. I am aware of the penalties for incorrect information in income tax return forms.	.729	.199
AW4. I am aware of the penalties for not reporting all income.	.726	.188

AW5. I am aware of increasing the awareness of tax laws will increase the level of income tax compliance intention.	.720	.143
K1. I know how to declare actual income received from all sources to the tax authority pertaining to income and expenditure.	.724	.205
K2. I know how to keep records or documents.	.712	.206
K3. I am well versed with the existing tax laws or tax policies.	.633	.311
K4. I fully understand the income tax filing procedures.	.688	.242
K5. I find it simple and easy to understand the tax system.	.680	.269
P1. Taxes charged are compatible with social services provided by the government.	.597	.358
P2. The government is prudently managing its resources.	.562	.437
P3. There is transparency in the government's spending.	.458	.536
P4. Government officials and legislators in Malaysia can be trusted.	.498	.518
P5. The quality of infrastructure provided by the government is satisfying.	.562	.431
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.		
a. Rotation converged in 3 iterations.		

Component Transformation Matrix		
Component	1	2
1	.804	.595
2	-.595	.804
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.		



Appendix I: Multicollinearity

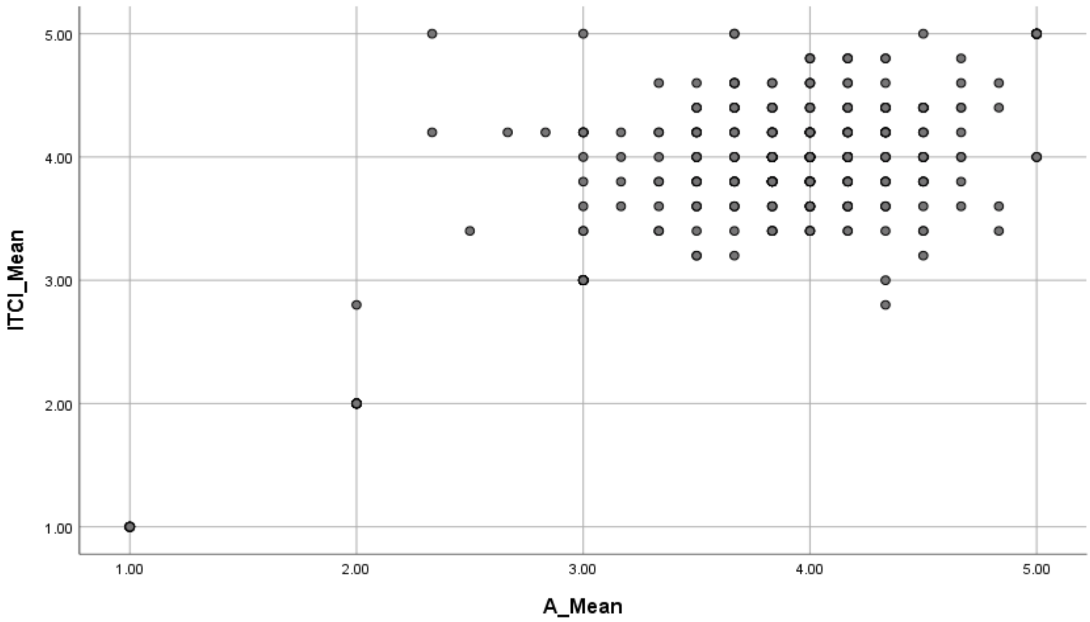
Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.180	.098		1.841	.066		
	A_Mean	.222	.045	.227	4.961	<.001	.257	3.884
	SN_Mean	.159	.046	.164	3.485	<.001	.243	4.108
	PBC_Mean	.057	.031	.068	1.831	.068	.392	2.554
	AW_Mean	.258	.040	.278	6.508	<.001	.294	3.397
	K_Mean	.209	.046	.215	4.563	<.001	.241	4.148
	P_Mean	.055	.043	.057	1.276	.203	.265	3.777

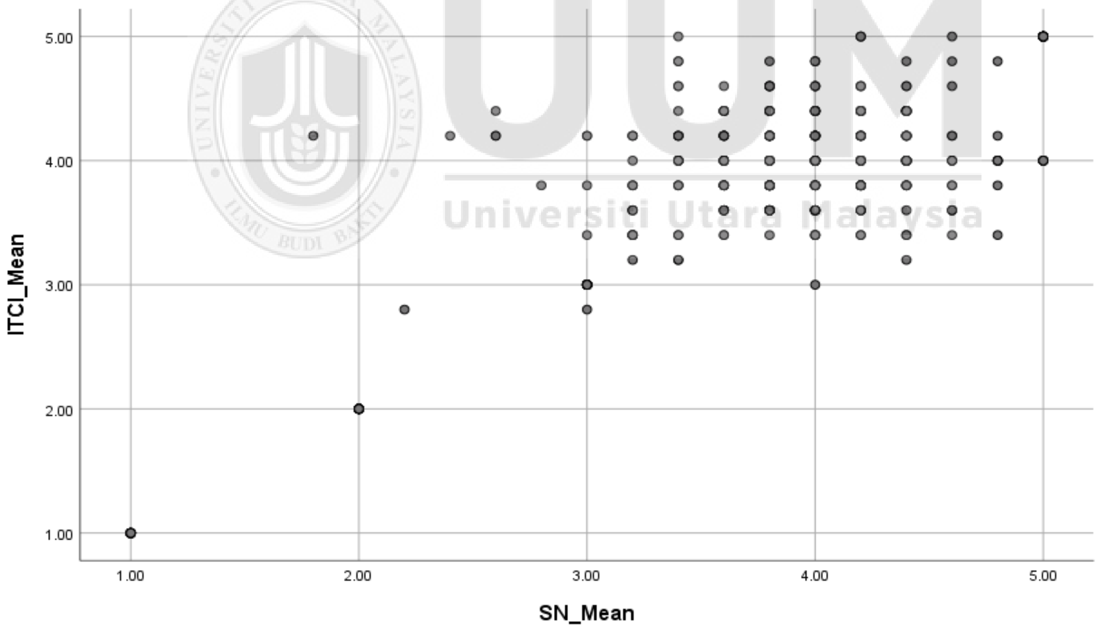
a. Dependent Variable: ITCI_Mean

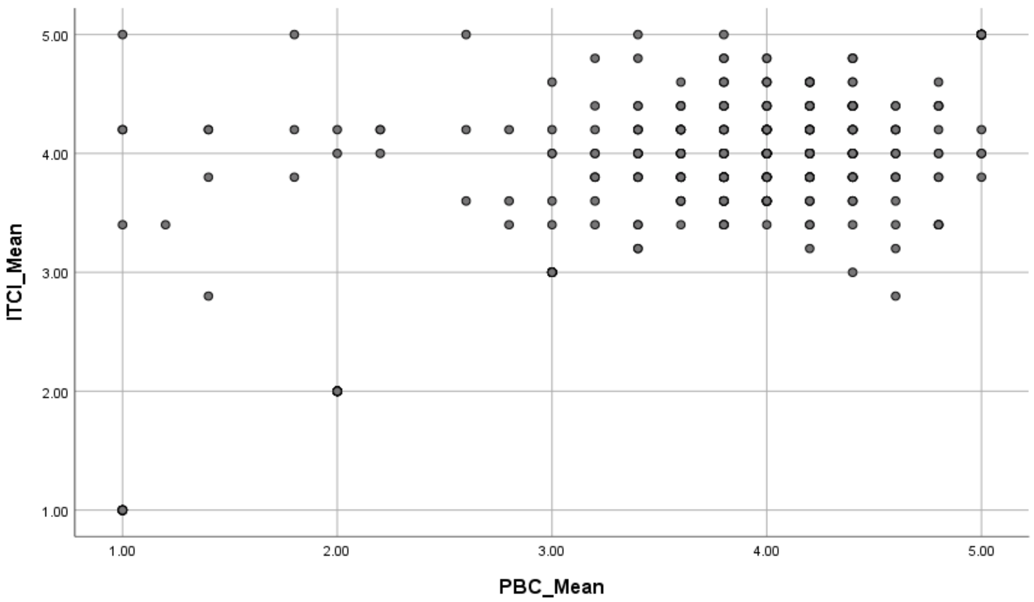
Collinearity Diagnostics[a]										
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	A_ Mean	SN_ Mean	PBC_ Mean	AW_ Mean	K_ Mean	P_ Mean
1	1	6.903	1.000	.00	.00	.00	.00	.00	.00	.00
	2	.033	14.456	.33	.01	.01	.31	.04	.01	.00
	3	.027	15.862	.66	.00	.00	.09	.09	.05	.01
	4	.012	24.063	.00	.05	.09	.45	.23	.04	.33
	5	.009	27.307	.00	.33	.20	.11	.06	.13	.42
	6	.008	28.671	.00	.60	.59	.02	.01	.04	.00
	7	.007	32.123	.00	.00	.11	.02	.56	.73	.24

a. Dependent Variable: ITCI_Mean

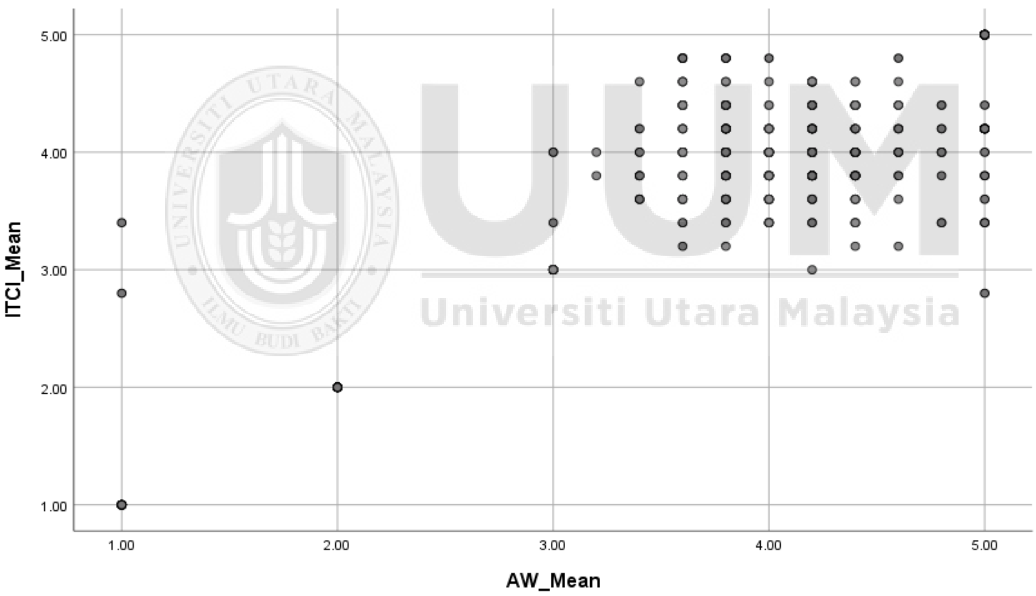
Appendix J: Heteroscedasticity Test



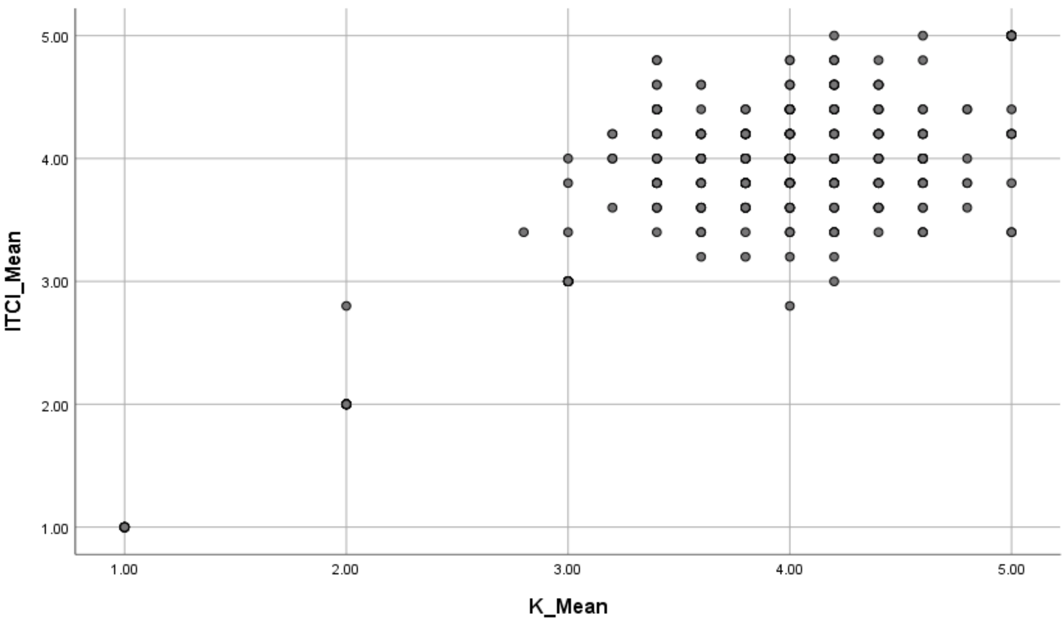


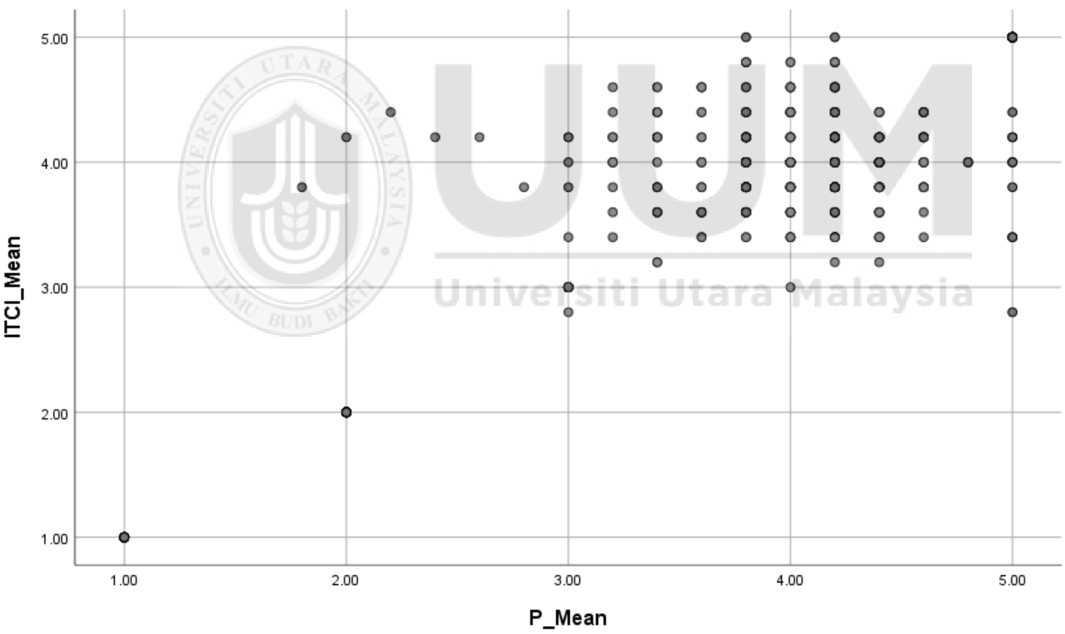


5.00
4.00
3.00
2.00
1.00
ITCI_Mean
1.00
2.00
3.00
4.00
5.00
PBC_Mean



5.00
4.00
3.00
2.00
1.00
ITCI_Mean
1.00
2.00
3.00
4.00
5.00
AW_Mean


5.00
4.00
3.00
2.00
1.00
ITCI_Mean
1.00
2.00
3.00
4.00
5.00
K_Mean


5.00
4.00
3.00
2.00
1.00
ITCI_Mean
1.00
2.00
3.00
4.00
5.00
P_Mean