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**FACTORS AFFECTING REAL PROPERTY GAINS TAX  
COMPLIANCE INTENTION AMONG INDIVIDUALS**



**MASTER OF SCIENCE  
(INTERNATIONAL ACCOUNTING)  
UNIVERSITI UTARA MALAYSIA**

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**FACTORS AFFECTING REAL PROPERTY GAINS TAX COMPLIANCE  
INTENTION AMONG INDIVIDUALS**

**By**

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Universiti Utara Malaysia

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**Kolej Perniagaan**  
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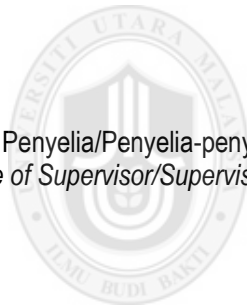
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## ABSTRACT

Not returning the CKHT 1A Form after a transaction of selling or disposing properties as required by the Inland Revenue Board of Malaysia (IRBM) through Real Property Gains Tax (RPGT) Act shows that there is a tax non-compliance among disposers. This study investigated the factors affecting RPGT compliance intention among individuals. A theoretical framework was developed based on the Theory of Planned Behaviour. The objectives of the study were to determine the level of attitude, subjective norms, tax education, tax awareness and RPGT compliance intention among individuals; and the relationship between attitude, subjective norms, perceived behavioural control (tax education and tax awareness) and RPGT compliance intention among individual disposers. Attitude had the highest mean value followed by subjective norm and tax awareness. The level of tax education had the lowest mean value, indicating that it is moderate. By employing a random sampling method, a total of 186 responses were gathered from online questionnaires. The results of multiple regression analysis showed that attitude and subjective norm positively influenced the intention towards RPGT compliance while tax awareness influenced adversely. The findings also revealed that the independent variables tested explained 43.5% of the variance in RPGT compliance intention. Hence, the model used in this study was supported as suitable and was able to predict the dependent variable, RPGT compliance intention. These results offer IRBM with empirical support for the formulation of more effective measures to increase RPGT compliance in Malaysia. This study has certain limitations such as small sample size and the exclusive focus on TPB model elements that may not adequately explain RPGT compliance behaviour. Future studies should employ a greater number of participants to ensure that the findings are applicable and beneficial for all Malaysian taxpayers and should incorporate different theoretical models and moderating and mediating factors to better comprehend the mechanisms behind RPGT compliance behaviour.

**Keywords:** RPGT compliance intention, attitude, subjective norms, tax education, tax awareness

## ABSTRAK

*Tidak mengembalikan Borang CKHT 1A selepas transaksi penjualan atau pelupusan hartanah seperti yang dikehendaki oleh Lembaga Hasil Dalam Negeri Malaysia (LHDNM) melalui Akta Cukai Keuntungan Harta Tanah (CKHT) menunjukkan ketidakpatuhan cukai di kalangan pelupus. Kajian ini bertujuan untuk menyiasat faktor penentu niat pematuhan cukai di bawah Akta CKHT dalam kalangan individu. Satu kerangka teori telah dibangunkan berdasarkan Teori Gelagat Terancang. Objektif kajian ini adalah untuk menentukan tahap dan hubungan antara sikap, norma subjektif, dan kawalan gelagat ditanggap (pendidikan cukai dan kesedaran cukai) dengan niat terhadap pematuhan cukai bagi pelupus individu. Sikap mempunyai nilai min tertinggi diikuti oleh norma subjektif dan kesedaran cukai. Tahap pendidikan cukai mempunyai nilai min yang paling rendah, menunjukkan bahawa ia adalah sederhana. Dengan menggunakan kaedah persampelan rawak, sebanyak 186 maklumbalas telah dikumpulkan daripada soal selidik dalam talian. Keputusan analisa regresi berganda menunjukkan bahawa pemboleh ubah bebas yang mempengaruhi niat terhadap pematuhan CKHT adalah sikap dan norma subjektif manakala kesedaran cukai mempengaruhi secara terbalik. Hasil kajian turut mendapati bahawa pemboleh ubah bebas yang diuji menjelaskan 43.5% variasi dalam niat pematuhan CKHT. Oleh itu, model yang digunakan dalam kajian ini disokong sebagai sesuai dan dapat meramalkan pemboleh ubah bersandar, iaitu niat pematuhan CKHT. Keputusan ini menawarkan LHDNM dengan sokongan empirikal untuk merumuskan langkah yang lebih berkesan untuk meningkatkan pematuhan CKHT di Malaysia. Kajian ini mempunyai batasan tertentu seperti saiz sampel yang kecil dan tumpuan eksklusif pada elemen model Teori Gelagat Terancang yang mungkin tidak menjelaskan dengan secukupnya tingkah laku pematuhan CKHT. Kajian masa depan harus menggunakan lebih ramai peserta untuk memastikan bahawa penemuan itu terpakai dan bermanfaat untuk semua pembayar cukai Malaysia dan harus menggabungkan model teori yang berbeza dan faktor pengantara untuk memahami dengan lebih baik mekanisme di sebalik tingkah laku pematuhan CKHT.*

Katakunci: niat pematuhan CKHT, sikap, norma subjektif, pendidikan cukai, kesedaran cukai

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## ABBREVIATIONS

CGT	Capital Gains Tax
IRBM	Inland Revenue Board of Malaysia
KMO	Kaiser-Meyer-Olkin
OECD	The Organisation for Economic Co-operation and Development
PBC	Perceived Behavioural Control
RMCD	Royal Malaysian Customs Department
RPC	Real Property Companies
RPGT	Real Property Gains Tax
SAS	Self-Assessment System
SD	Standard Deviation
SMEs	Small Medium Enterprises
SPSS	Statistical Package for the Social Science
SROD	Stamp and RPGT Operation Department
TPB	Theory of Planned Behaviour
TRA	Theory of Reasonable Action

## CHAPTER ONE: INTRODUCTION

### 1.1 Background of the study

Taxes are required to be paid, and while they have other uses as well, their primary function is to raise money for government spending. The government may successfully support its national expenditures through the implementation of taxes, which are a crucial part of fiscal policy. The nation and the citizens will immediately benefit from tax payments. The nation may encourage growth and enhance economic development through taxes. Taxes have developed into a substantial source of income for governments all around the world. Tax revenues must be collected in order for a government to be supported (Hartner et al., 2008). The responsibility for managing the nation's tax and customs systems falls into the Inland Revenue Board of Malaysia (IRBM) and Royal Malaysian Customs Department (RMCD) respectively. These two organisations are important for the government's efforts to collect taxes.

In Malaysia, the two primary types of taxes are direct taxes and indirect taxes. Direct taxes including stamp duty, real property gains tax, corporation tax, and individual income tax are managed by the IRBM. In contrast, the RMCD is in charge of managing indirect taxes such as service tax, sales tax, import tariffs, and excise duties. The Real Property Gains Tax Act 1976 (also known as the "RPGT Act") was issued and came into effect in Malaysia on March 25, 1976. The purpose of the RPGT Act is to give the IRBM the necessary guidelines for the imposition, assessment, and collection of a tax on gains from the sale and purchase, disposal and acquisition of immovable properties in Malaysia. Under the RPGT Act, property sales and transfers are subjected to taxation.

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## APPENDIX A



## QUESTIONNAIRE

<p><b>FACTORS AFFECTING REAL PROPERTY GAINS TAX COMPLIANCE INTENTION AMONG INDIVIDUALS</b></p>
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Dear respected respondents,

This questionnaire is designed to study the Factors Affecting Real Property Gains Tax (RPGT) Compliance Intention among individuals. Your participation is highly appreciated.

This study is conducted as a partial fulfilment for my Master of Science (International Accounting). Your input will contribute the most valuable information for my findings. The information you provide for the purpose of this study will be kept STRICTLY CONFIDENTIAL and for the academic research purpose only.

Your input is highly valued. Thank you very much for your time and co-operation in answering this questionnaire.

Yours sincerely,

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Tunku Puteri Intan Safinaz School of Accountancy  
Universiti Utara Malaysia  
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**SECTION A: DEMOGRAPHIC INFORMATION**

**BAHAGIAN A: MAKLUMAT DEMOGRAFI**

Please tick (✓) in the box provided.

Sila tandakan (✓) di dalam kotak yang disediakan.

A1. Gender / *Jantina*

Male / Lelaki

Female / Perempuan

A2. Race / *Bangsa*

Malay / Melayu

Chinese / Cina

Indian / India

Others / Lain-lain

A3. Age / *Umur*

21 – 25

26 – 30

31 - 35

36 – 40

40 – 45

46 - 50

51 – 55

56 and above / dan ke atas

A4. Highest level of education / *Tahap pendidikan tertinggi*

SPM/STPM

Certificate/Diploma / Sijil/Diploma

Bachelor's Degree/Professional /  
Sarjana Muda/Profesional

Master's Degree / Sarjana

Ph.D / Doktor Falsafah

Others / Lain-lain

A5. Have you ever disposed of assets under the Real Property Gains Tax Act 1976?

/ *Melupuskan aset di bawah Akta Cukai Keuntungan Harta Tanah 1976?*

Yes / Ya

No / Tidak

A6. Report the disposal to IRBM/ *Melaporkan pelupusan tersebut kepada LHDNM*

Yes / Ya       No / Tidak

A7. Have you attended/passed any formal taxation course organised by IRBM or university or other professional bodies or any bodies previously?

*Pernakah anda menghadiri / lulus mana-mana kursus percukaian formal yang dianjurkan oleh LHDNM atau universiti atau badan profesional lain atau mana-mana badan sebelum ini?*

Yes / Ya       No / Tidak

A8. Who is your current employer? / *Siapa majikan anda sekarang?*

Government / Kerajaan       Private / Swasta  
 Self-employed / Bekerja sendiri       Others / Lain-lain

A9. Gross monthly income group (RM) / *Kumpulan pendapatan kasar bulanan (RM)*

< 1,000       1,001 – 2,000       2,001 – 4,000  
 4,001 – 6,000       6,001 – 8,000       8,001 – 10,000  
 >10,000

**SECTION B: FACTORS AFFECTING REAL PROPERTY GAINS TAX (RPGT) COMPLIANCE INTENTION**

**BAHAGIAN B: FAKTOR MEMPENGARUHI NIAT PEMATUHAN CUKAI KEUNTUNGAN HARTA TANAH (CKHT)**

Please state your opinion for each given statements using the following scales:  
*Sila nyatakan pendapat anda untuk setiap kenyataan yang diberikan menggunakan skala berikut:*

1: Strongly disagree / *Sangat tidak setuju*

2: Disagree / *Tidak setuju*

3: Not certain / *Tidak pasti*

4: Agree / *Setuju*

5: Strongly agree / *Sangat setuju*

**RPGT COMPLIANCE INTENTION  
 NIAT PEMATUHAN CKHT**

No	Statements	SD	D	NC	A	SA
B1	I would report my disposal by submitting completed Form CKHT 1A within 60 days from the date of disposal of property. <i>Saya akan melaporkan pelupusan dengan mengemukakan Borang CKHT 1A dengan lengkap dan betul dalam tempoh 60 hari dari tarikh pelupusan harta tanah.</i>	1	2	3	4	5
B2	I would have a tax agent or lawyer to prepare my RPGT form. <i>Saya akan menggunakan ejen cukai atau peguam untuk menyediakan Borang Nyata CKHT saya.</i>	1	2	3	4	5
B3	Whenever I use a tax agent or lawyer, I get good advice. <i>Whenever I use a tax agent or lawyer, I get good advice.</i>	1	2	3	4	5
B4	I intend to comply voluntarily with RPGT law. <i>Saya berhasrat untuk mematuhi undang-undang CKHT secara sukarela.</i>	1	2	3	4	5

## ATTITUDE

### SIKAP

No	Statements	SD	D	NC	A	SA
B5	I feel upset if I fail to notify the disposal of property by submitting the RPGT form. <i>Saya berasa kecewa jika saya gagal memaklumkan pelupusan harta tanah dengan mengembalikan Borang Nyata CKHT.</i>	1	2	3	4	5
B6	I feel guilty if I fail to notify the disposal of property by submitting the RPGT form. <i>Saya berasa bersalah jika saya gagal memaklumkan pelupusan harta tanah dengan mengembalikan Borang Nyata CKHT.</i>	1	2	3	4	5
B7	I feel pleased if I did not notify the disposal of property by submitting the RPGT form. <i>Saya berasa gembira jika saya tidak memaklumkan pelupusan harta tanah dengan mengembalikan Borang Nyata CKHT.</i>	1	2	3	4	5
B8	I believe that is my responsibility to notify the disposal of property and submit RPGT form. <i>Saya percaya adalah tanggungjawab saya untuk memaklumkan pelupusan harta tanah dan mengembalikan Borang Nyata CKHT.</i>	1	2	3	4	5

## SUBJECTIVE NORMS

### NORMA SUBJEKTIF

No	Statements	SD	D	NC	A	SA
B9	People who influence my behaviour would think that I should comply voluntarily with RPGT laws in submitting RPGT form. <i>Orang yang mempengaruhi tingkah laku saya akan berfikir bahawa saya harus mematuhi undang-undang CKHT secara sukarela dalam mengemukakan Borang Nyata CKHT.</i>	1	2	3	4	5
B10	People who are important to me would think that I should voluntarily comply with RPGT laws in submitting RPGT form.	1	2	3	4	5

*Orang yang penting kepada saya akan berfikir bahawa saya harus secara sukarela mematuhi undang-undang CKHT dalam mengemukakan Borang Nyata CKHT.*

- B11 People who influence my behaviour would think that I should voluntarily comply with RPGT laws in submitting RPGT form.

*Orang yang mempengaruhi tingkah laku saya akan berfikir bahawa saya harus secara sukarela mematuhi undang-undang CKHT dalam mengemukakan Borang Nyata CKHT.*

	1	2	3	4	5
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- B12 People who are important to me would think that I should submit my RPGT form voluntarily.

*Orang yang penting kepada saya akan berfikir saya perlu mengemukakan Borang Nyata CKHT secara sukarela.*

	1	2	3	4	5
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**PERCEIVED BEHAVIOURAL – TAX EDUCATION**  
**TANGGAPAN TINGKAH LAKU - PENDIDIKAN CUKAI**

No	Statements	SD	D	NC	A	SA
B13	In my view, the IRBM's RPGT education programmes are sufficient to educate disposer. <i>Pada pandangan saya program pendidikan LHDNM berkaitan dengan CKHT mencukupi untuk mendidik pelupus</i>	1	2	3	4	5
B14	I believe the purpose of the IRBM's RPGT education programmes has been attained. <i>Saya percaya tujuan program pendidikan LHDNM berkaitan dengan CKHT tercapai.</i>	1	2	3	4	5
B15	I am satisfied with the IRBM's RPGT education programmes and do believe it can be enhanced. <i>Saya berpuas hati dengan program pendidikan LHDNM berkaitan dengan CKHT dan percaya ia boleh dipertingkatkan.</i>	1	2	3	4	5

B16	I am well informed regarding the procedures for the submission of RPGT form. <i>Saya sedia maklum mengenai prosedur pengemukaan Borang Nyata CKHT.</i>	1	2	3	4	5
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**PERCEIVED BEHAVIOURAL – TAX AWARENESS ON RPGT**

**TANGGAPAN TINGKAH LAKU - KESEDARAN CUKAI KE ATAS CKHT**

No	Statements	SD	D	NC	A	SA
B17	I am aware of the RPGT laws well enough to prepare my own RPGT form. <i>Saya sedar berkenaan dengan undang-undang CKHT dan boleh mengisi Borang Nyata CKHT saya sendiri.</i>	1	2	3	4	5
B18	Due to lack of awareness, I had a tax agent or lawyer to prepare my RPGT form. <i>Saya menggunakan perkhidmatan ejen cukai atau peguam untuk menyediakan Borang Nyata CKHT saya oleh kerana kurang kesedaran cukai ke atas CKHT.</i>	1	2	3	4	5
B19	I am aware of the type and extent of penalties that exist for not notify the disposal of property or did not submit RPGT form. <i>Saya sedar tentang jenis dan tahap penalti yang wujud jika tidak memaklumkan pelupusan harta tanah atau tidak mengemukakan Borang Nyata CKHT.</i>	1	2	3	4	5
B20	I am aware of the type and extent of risks that exist for not notify the disposal of property or did not submit RPGT form. <i>Saya sedar tentang jenis dan tahap risiko yang wujud jika tidak memaklumkan pelupusan harta tanah atau tidak mengemukakan Borang Nyata CKHT.</i>	1	2	3	4	5

**THANK YOU VERY MUCH FOR YOUR VALUABLE TIME AND SUPPORT.**

**TERIMA KASIH ATAS MASA DAN SOKONGAN ANDA.**

## APPENDIX B

### Reliability (Pilot Test n=30)

Dependent Variable: RPGT compliance intention

#### Reliability Statistics

Cronbach's Alpha	N of Items
.818	4

Independent Variable: Attitude

#### Reliability Statistics

Cronbach's Alpha	N of Items
.845	4

Independent Variable: Subjective norms

#### Reliability Statistics

Cronbach's Alpha	N of Items
.939	4

Independent Variable: Tax education

#### Reliability Statistics

Cronbach's Alpha	N of Items
.903	4

Independent Variable: Tax awareness

**Reliability Statistics**

Cronbach's Alpha	N of Items
.842	3

**Frequency Table**

**Gender**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	86	46.2	46.2	46.2
Female	100	53.8	53.8	100.0
Total	186	100.0	100.0	

**Race**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Malay	160	86.0	86.0	86.0
Chinese	8	4.3	4.3	90.3
Indian.	2	1.1	1.1	91.4
Others	16	8.6	8.6	100.0
Total	186	100.0	100.0	

### Age

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 26 - 30 years	5	2.7	2.7	2.7
31 - 35 years	25	13.4	13.4	16.1
36 - 40 years	26	14.0	14.0	30.1
41 - 45 years	62	33.3	33.3	63.4
46 - 50 years	48	25.8	25.8	89.2
51 - 55 years	9	4.8	4.8	94.1
56 years and above	11	5.9	5.9	100.0
Total	186	100.0	100.0	

### Highest Level of Education

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SPM / STPM	9	4.8	4.8	4.8
Certificate / Diploma	37	19.9	19.9	24.7
Bachelor's Degree / Professional	104	55.9	55.9	80.6
Master's Degree	32	17.2	17.2	97.8
PhD	4	2.2	2.2	100.0
Total	186	100.0	100.0	

**Disposed of Assets Under the Real Property Gains Tax Act  
1976**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	40	21.5	21.5	21.5
No	146	78.5	78.5	100.0
Total	186	100.0	100.0	

**Report the Disposal to IRBM**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	50	26.9	26.9	26.9
No	136	73.1	73.1	100.0
Total	186	100.0	100.0	

**Attended / Passed Any Formal Taxation Course Organised by  
IRBM or University or Other Professional Bodies or Any  
Bodies Previously**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	76	40.9	40.9	40.9
No	110	59.1	59.1	100.0
Total	186	100.0	100.0	

### Current Employer

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Government	113	60.8	60.8	60.8
Private	46	24.7	24.7	85.5
Self-employed	12	6.5	6.5	91.9
Others	15	8.1	8.1	100.0
Total	186	100.0	100.0	

### Gross Monthly Income Group

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < RM1,000	2	1.1	1.1	1.1
RM1,001 – RM2,000	3	1.6	1.6	2.7
RM2,001 – RM4,000	14	7.5	7.5	10.2
RM4,001 – RM6,000	39	21.0	21.0	31.2
RM6,001 – RM8,000	27	14.5	14.5	45.7
RM8,001 – RM10,000	24	12.9	12.9	58.6
> RM10,000	77	41.4	41.4	100.0
Total	186	100.0	100.0	

## RELIABILITY ANALYSIS (n=186)

Dependent Variable: RPGT compliance intention

### Reliability Statistics

Cronbach's Alpha	N of Items
.669	4

Independent Variable: Attitude

### Reliability Statistics

Cronbach's Alpha	N of Items
.862	4

Independent Variable: Subjective norms

### Reliability Statistics

Cronbach's Alpha	N of Items
.945	4

Independent Variable: Tax education

### Reliability Statistics

Cronbach's Alpha	N of Items
.878	4

Independent Variable: Tax awareness

### Reliability Statistics

Cronbach's Alpha	N of Items
.885	3

## FACTOR ANALYSIS (n=186)

Dependent Variable: RPGT compliance intention

### KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.565
Bartlett's Test of Sphericity	Approx. Chi-Square	200.627
	df	6
	Sig.	.000

### Communalities

	Initial	Extraction
B1	1.000	.561
B2	1.000	.437
B3	1.000	.502
B4	1.000	.564

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	2.063	51.580	51.580	2.063	51.580	51.580
2	1.197	29.930	81.509			
3	.410	10.256	91.766			
4	.329	8.234	100.000			

Extraction Method: Principal Component Analysis.

**Component Matrix<sup>a</sup>**

	Component
	1
B1	.749
B2	.661
B3	.709
B4	.751

Extraction Method:  
Principal Component  
Analysis.

a. 1 components  
extracted.

**Rotated  
Component  
Matrix<sup>a</sup>**

--

a. Only one component was extracted. The solution cannot be rotated.

Independent Variable: Attitude

**KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.758
Bartlett's Test of Sphericity	Approx. Chi-Square	480.157
	df	6
	Sig.	.000

**Communalities**

	Initial	Extraction
B5	1.000	.808
B6	1.000	.858
Rec_B7	1.000	.497
B8	1.000	.751

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	2.914	72.853	72.853	2.914	72.853
2	.631	15.784	88.637			
3	.338	8.457	97.094			
4	.116	2.906	100.000			

Extraction Method: Principal Component Analysis.

### Component Matrix<sup>a</sup>

	Component
	1
B5	.899
B6	.926
Rec_B7	.705
B8	.867

Extraction Method:  
Principal Component  
Analysis.

a. 1 components  
extracted.

### Rotated Component Matrix<sup>a</sup>

--

a. Only one component was extracted. The solution cannot be rotated.

Independent Variable: Subjective Norm

### KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.743
Bartlett's Test of Sphericity	Approx. Chi-Square	781.182
	df	6
	Sig.	.000

### Communalities

	Initial	Extraction
B9	1.000	.853
B10	1.000	.893
B11	1.000	.893
B12	1.000	.808

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	3.447	86.186	86.186	3.447	86.186	86.186
2	.301	7.513	93.699			
3	.175	4.381	98.080			
4	.077	1.920	100.000			

Extraction Method: Principal Component Analysis.

### Component Matrix<sup>a</sup>

	Component
	1
B9	.924
B10	.945
B11	.945
B12	.899

Extraction Method:  
Principal Component  
Analysis.

a. 1 components  
extracted.

### Rotated Component Matrix<sup>a</sup>

--

a. Only one component was extracted. The solution cannot be rotated.

Independent Variable: Tax education

**KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.794
Bartlett's Test of Sphericity	Approx. Chi-Square	445.964
	df	6
	Sig.	.000

**Communalities**

	Initial	Extraction
B13	1.000	.797
B14	1.000	.818
B15	1.000	.797
B16	1.000	.546

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	2.958	73.951	73.951	2.958	73.951
2	.581	14.533	88.484			
3	.278	6.962	95.446			
4	.182	4.554	100.000			

Extraction Method: Principal Component Analysis.

**Component Matrix<sup>a</sup>**

	Component
	1
B13	.893
B14	.904
B15	.893
B16	.739

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

**Rotated  
Component  
Matrix<sup>a</sup>**

--

a. Only one component was extracted. The solution cannot be rotated.

Independent Variable: Tax awareness

**KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.674
Bartlett's Test of Sphericity	Approx. Chi-Square	411.513
	df	3
	Sig.	.000

**Communalities**

	Initial	Extraction
B17	1.000	.672
B19	1.000	.897
B20	1.000	.883

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	2.453	81.757	81.757	2.453	81.757	81.757
2	.452	15.063	96.819			
3	.095	3.181	100.000			

Extraction Method: Principal Component Analysis.

**Component  
Matrix<sup>a</sup>**

	Component
	1
B17	.820
B19	.947
B20	.940

Extraction Method:

Principal

Component

Analysis.

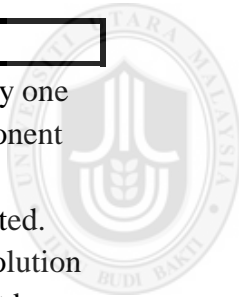
a. 1 components  
extracted.

**Rotated  
Component  
Matrix<sup>a</sup>**

--

a. Only one  
component  
was  
extracted.

The solution  
cannot be  
rotated.



## NORMALITY ANALYSIS

### Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
RPGT compliance intention	186	-.390	.178	.232	.355
Attitude	186	-.868	.178	.558	.355
Subjective norms	186	-.800	.178	.613	.355
Tax education	186	-.265	.178	-.389	.355
Tax awareness	186	-.605	.178	.308	.355
Valid N (listwise)	186				

### Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Tax awareness	186	-.583	.178	-.119	.355
Valid N (listwise)	186				

## CORRELATION ANALYSIS

		Correlations				
		RPGT compliance intention	Attitude	Subjective norms	Tax education	Tax awareness
RPGT compliance intention	Pearson Correlation	1	.620**	.603**	.320**	.329**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	186	186	186	186	186
Attitude	Pearson Correlation	.620**	1	.783**	.451**	.603**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	186	186	186	186	186
Subjective norms	Pearson Correlation	.603**	.783**	1	.364**	.532**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	186	186	186	186	186
Tax education	Pearson Correlation	.320**	.451**	.364**	1	.648**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	186	186	186	186	186
Tax awareness	Pearson Correlation	.329**	.603**	.532**	.648**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	186	186	186	186	186

\*\* . Correlation is significant at the 0.01 level (2-tailed).



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## MULTIPLE REGRESSION ANALYSIS (n=186)

### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Tax awareness, Subjective norms, Tax education, Attitude <sup>b</sup>		Enter

a. Dependent Variable: RPGT compliance intention

b. All requested variables entered.

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.660 <sup>a</sup>	.435	.423	.53951	2.129

a. Predictors: (Constant), Tax awareness, Subjective norms, Tax education, Attitude

b. Dependent Variable: RPGT compliance intention

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	40.638	4	10.160	34.904	.000 <sup>b</sup>
	Residual	52.683	181	.291		
	Total	93.322	185			

a. Dependent Variable: RPGT compliance intention

b. Predictors: (Constant), Tax awareness, Subjective norms, Tax education, Attitude

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.597	.210		7.603	.000		
	Attitude	.342	.080	.411	4.257	.000	.334	2.993
	Subjective norms	.267	.074	.328	3.615	.000	.380	2.635
	Tax education	.097	.055	.130	1.760	.080	.573	1.746
	Tax awareness	-.122	.057	-.178	-2.137	.034	.451	2.215

a. Dependent Variable: RPGT compliance intention

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Attitude	Subjective norms	Tax education	Tax awareness
1	1	4.886	1.000	.00	.00	.00	.00	.00
	2	.053	9.572	.11	.02	.05	.37	.10
	3	.031	12.525	.43	.02	.04	.28	.33
	4	.020	15.518	.46	.06	.13	.34	.56
	5	.009	23.383	.00	.89	.78	.01	.01

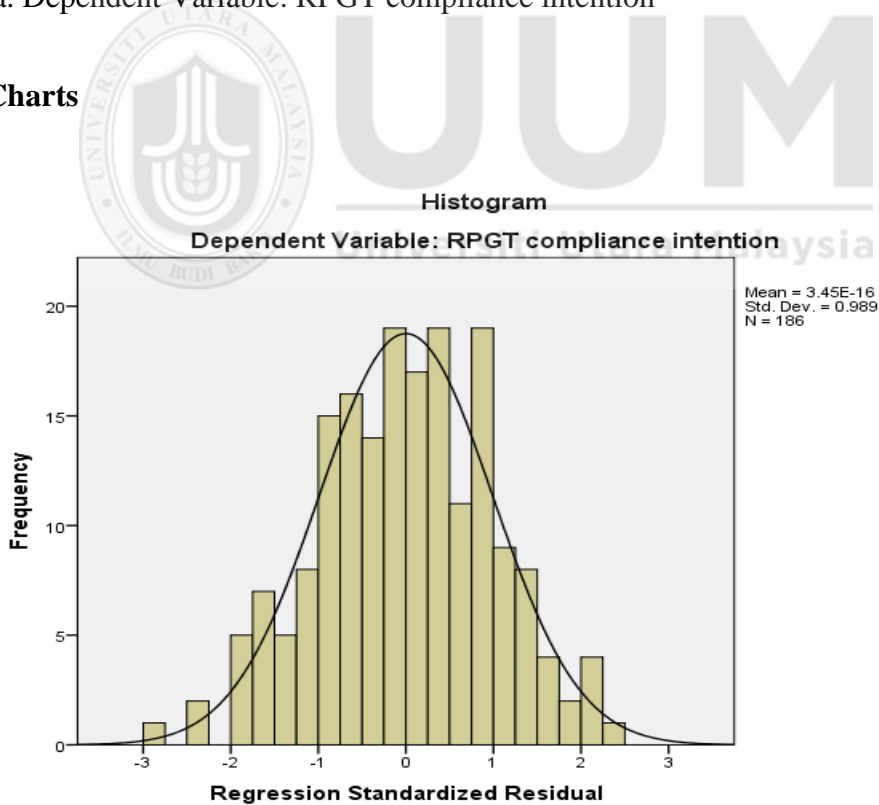
a. Dependent Variable: RPGT compliance intention

**Residuals Statistics<sup>a</sup>**

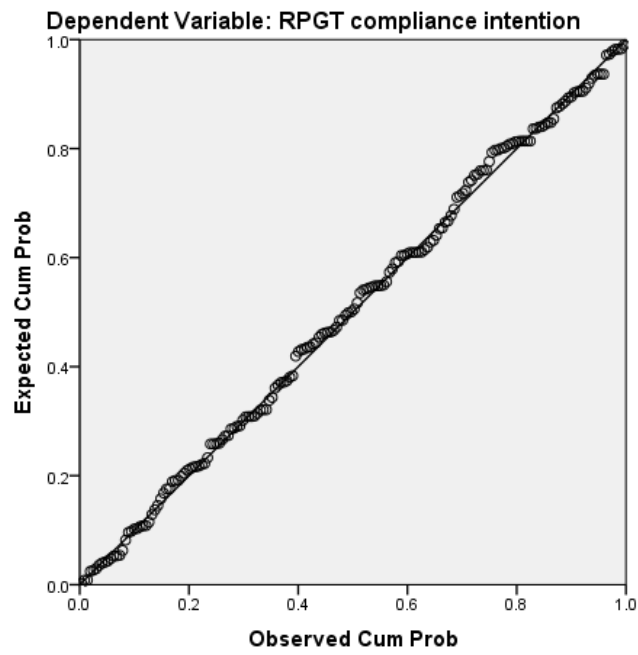
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	2.1816	4.7876	3.9556	.46868	186
Residual	-1.51887	1.26082	.00000	.53364	186
Std. Predicted Value	-3.785	1.775	.000	1.000	186
Std. Residual	-2.815	2.337	.000	.989	186

a. Dependent Variable: RPGT compliance intention

**Charts**



Normal P-P Plot of Regression Standardized Residual



Scatterplot

