FACTORS AFFECTING THE INTENTION TO ACCEPT CARBON TAX AMONG ACCOUNTING STUDENTS IN UNIVERSITI UTARA MALAYSIA

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Abstract

Malaysia is experiencing rapid development in economy, society, and land use. However, the rise in carbon emissions has become a significant global concern, including within Malaysia itself. The implementation of a carbon tax is seen as a solution to decrease greenhouse gas emissions. Developed countries in Europe, such as Finland, Poland, Sweden, Norway, and Denmark, have adopted this policy for many years. On the other hand, only a few developing countries, including Chile, Mexico, Ukraine, and Argentina, have implemented a carbon tax. In Malaysia, introducing a carbon tax is a targeted goal for future environmental sustainability as part of the 12th Malaysia Plan. The acceptance of the carbon tax among university students is crucial since they will be future taxpayers. However, there is limited research on students' acceptance of the carbon tax, especially in developing countries. Therefore, this study aims to investigate the factors influencing the intention to accept the carbon tax among accounting students at UUM using the theory of planned behavior. The study examines variables such as attitude, subjective norm, and environmental knowledge. The data was collected through an online survey of 136 respondents, and multiple regression analysis was used to analyze the relationships. The Statistical Package for Social Science (SPSS) was employed to analyze the data. The results indicate that attitude and environmental knowledge had positive significance towards the intention to accept the carbon tax among accounting students. However, subjective norms do not significantly affect accounting students' intention to accept the carbon tax. This study contributes to the existing literature on the intention to accept the carbon tax among accounting students and provides valuable insights for policymakers in implementing the future carbon tax policy in Malaysia.

Keywords: carbon tax, intention to accept, attitude, subjective norms, environmental knowledge

Abstrak

Malaysia sedang mengalami pembangunan pesat dalam pelbagai bidang seperti ekonomi, masyarakat, dan penggunaan tanah. Walau bagaimanapun, peningkatan pelepasan karbon telah menjadi kebimbangan global yang ketara, termasuk di Malaysia sendiri. Pelaksanaan cukai karbon dilihat sebagai penyelesaian untuk mengurangkan pelepasan gas rumah hijau. Negara maju di Eropah, seperti Finland, Poland, Norway, Sweden, dan Denmark, telah menerima pakai dasar ini selama bertahun-tahun. Sebaliknya, hanya beberapa negara membangun, termasuk Chile, Mexico, Ukraine, dan Argentina, telah melaksanakan cukai karbon. Di Malaysia, memperkenalkan cukai karbon adalah matlamat yang disasarkan untuk kelestarian alam sekitar pada masa hadapan sebagai sebahagian daripada Rancangan Malaysia Ke-12. Penerimaan cukai karbon di kalangan pelajar universiti adalah penting kerana mereka akan menjadi pembayar cukai masa depan. Walau bagaimanapun, terdapat penyelidikan yang terhad mengenai penerimaan pelajar terhadap cukai karbon, terutamanya di negara-negara membangun. Oleh itu, kajian ini bertujuan untuk menyiasat faktor-faktor yang mempengaruhi niat untuk menerima cukai karbon di kalangan pelajar perakaunan di UUM menggunakan teori tingkah laku terancang. Kajian ini mengkaji pembolehubah seperti sikap, norma subjektif, dan pengetahuan alam sekitar. Data dikumpulkan melalui kaji selidik dalam talian ke atas 136 responden, dan analisis regresi berbilang digunakan untuk menganalisa hubungan. Pakej Statistik untuk Sains Sosial (SPSS) telah digunakan untuk menganalisa data. Hasilnya menunjukkan bahawa kebanyakan responden mempunyai sikap dan pengetahuan alam sekitar yang signifikan dan berhasrat untuk menerima cukai karbon. Walau bagaimanapun, hasil norma subjektif tidak signifikan terhadap niat pelajar perakaunan untuk menerima cukai karbon. Kajian ini menyumbang kepada literatur sedia ada mengenai hasrat untuk menerima cukai karbon di kalangan pelajar perakaunan dan memberikan pandangan berharga kepada pembuat dasar dalam melaksanakan dasar cukai karbon di Malaysia.

Kata kunci: cukai karbon, niat, sikap, norma subjektif, pengetahuan alam sekitar

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List of Abbreviations

CCS	Carbon Capture and Storage
CO_2	Carbon Dioxide
ETS	Emission Trading Scheme
GDP	Gross Domestic Product
GHG	Greenhouse Gas
IRBM	Inland Revenue Board of Malaysia
ITA	Income Tax Act 1967
KMO	Kaiser-Meyer-Olkin
MIDA	Malaysian Industrial Development Authority
OECD	The Organization for Economic Co-Operation and Development
PBC	Perceived Behavioral Control
PITA	Promotion Investment Act 1986
SD	Standard Deviation
SPSS	Statistical Package for Social Sciences
TISSA	Tunku Puteri Intan Safinaz School of Accountancy
TPB	Theory of Planned Behavior
TRA	Theory of Reasoned Action
UUM	Universiti Utara Malaysia

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The matter of environmental pollution has emerged as a matter of global significance. The scientific rationale posits that carbon dioxide, as a constituent of the greenhouse effect, plays a significant role in exacerbating air pollution (Moutinho & Madaleno, 2021). In recent times, Malaysia has grappled with various environmental issues, the most critical among them being climate change, water pollution and air pollution. Hence, there is a growing necessity to understand the present environmental situation in Malaysia to provide the government with recommendations on the implementation of environmental tax policies (Hasnu & Muhammad, 2022). Therefore, Malaysia has concerns in implementing the carbon tax to reduce the air pollution.

Taxes are a vital function in the fiscal endeavors of any given nation and taxes function as a principal means of income for the governing body and facilitating the allocation of resources towards administrative and developmental disbursements. The ability or inability of a government to collect taxes might be the difference between a thriving society with a strong social safety net and a country that struggles to meet its residents' fundamental necessities. In 1789, the renowned Benjamin Franklin famously declared that there are two undeniable certainties in this world: the inevitability of mortality and the obligation to pay taxes (Pirie, 2019). The tax system's main aim is to ensure the nation's availability of sufficient resources in enhancing public infrastructure, environmental, educational facilities, social welfare programmes, and healthcare services thereby benefiting the country and its residents.

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APPENDIX A

Reliability Analysis

Scale: Intention

Case Processing Summary

		N	%
Cases	Valid	136	100.0
	Excluded[a]	0	.0
	Total	136	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.907	.907	5

Item Statistics

	Mean	Std. Deviation	N
Intention_1	3.7500	.90880	136
Intention_2	4.1544	.84221	136
Intention_3	3.9632	.83806	136
Intention_4	3.9412	.91704	136
Intention_5	4.0074	.84762	136

Inter-Item Correlation Matrix

	Intention_1	Intention_2	Intention_3	Intention_4	Intention_5
Intention_1	1.000	.602	.698	.640	.676
Intention_2	.602	1.000	.701	.626	.579
Intention_3	.698	.701	1.000	.710	.636
Intention_4	.640	.626	.710	1.000	.744
Intention_5	.676	.579	.636	.744	1.000

Reliability Analysis (Continue)

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Intention_1	16.0662	8.907	.754	.586	.889
Intention_2	15.6618	9.411	.717	.540	.896
Intention_3	15.8529	9.075	.802	.661	.879
Intention_4	15.8750	8.703	.791	.657	.880
Intention_5	15.8088	9.178	.765	.625	.886

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.963	3.750	4.154	.404	1.108	.021	5
Inter-Item Correlations	.661	.579	.744	.164	1.284	.003	5

Reliability Analysis (Continue)

Scale: Attitude

Case Processing Summary

		N	%
Cases	Valid	136	100.0
	Excluded[a]	0	.0
	Total	136	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.896	.897	5

Item Statistics

	Mean	Std. Deviation	N
Attitude_1	4.0221	.86467	136
Attitude_2	4.1397	.80896	136
Attitude_3	4.3750	.83389	136
Attitude_4	4.4412	.84120	136
Attitude_5	4.1324	.90928	136

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Attitude_1	17.0882	8.570	.693	.587	.885
Attitude_2	16.9706	8.355	.816	.708	.858
Attitude_3	16.7353	8.418	.767	.662	.868
Attitude_4	16.6691	8.623	.707	.593	.881
Attitude_5	16.9779	8.140	.744	.572	.874

Reliability Analysis (Continue)

Inter-Item Correlation Matrix

	Attitude_1	Attitude_2	Attitude_3	Attitude_4	Attitude_5
Attitude_1	1.000	.737	.553	.465	.637
Attitude_2	.737	1.000	.734	.605	.659
Attitude_3	.553	.734	1.000	.723	.598
Attitude_4	.465	.605	.723	1.000	.640
Attitude_5	.637	.659	.598	.640	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	4.222	4.022	4.441	.419	1.104	.032	5
Inter-Item Correlations	.635	.465	.737	.272	1.584	.007	5

Reliability Analysis (Continue)

Scale: Subjective _Norm

Case Processing Summary

		N	%
Cases	Valid	136	100.0
	Excluded[a]	0	.0
	Total	136	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.936	.936	6

Item Statistics

	Mean	Std. Deviation	N
Sub_Norm_1	3.8529	.89052	136
Sub_Norm_2	3.8750	.87295	136
Sub_Norm_3	4.1176	.86117	136
Sub_Norm_4	4.1324	.86760	136
Sub_Norm_5	3.9118	.88167	136
Sub_Norm_6	3.8971	.85444	136

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Sub_Norm_1	19.9338	14.596	.783	.676	.928
Sub_Norm_2	19.9118	14.422	.835	.728	.921
Sub_Norm_3	19.6691	14.534	.829	.803	.922
Sub_Norm_4	19.6544	14.494	.828	.794	.922
Sub_Norm_5	19.8750	14.540	.803	.710	.925
Sub_Norm_6	19.8897	14.840	.782	.699	.928

Reliability Analysis (Continue)

Inter-Item Correlation Matrix

	Sub_Norm_1	Sub_Norm_2	Sub_Norm_3	Sub_Norm_4	Sub_Norm_5	Sub_Norm_6
Sub_Norm_1	1.000	.786	.728	.668	.653	.613
Sub_Norm_2	.786	1.000	.729	.697	.707	.718
Sub_Norm_3	.728	.729	1.000	.871	.658	.631
Sub_Norm_4	.668	.697	.871	1.000	.703	.678
Sub_Norm_5	.653	.707	.658	.703	1.000	.804
Sub_Norm_6	.613	.718	.631	.678	.804	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.964	3.853	4.132	.279	1.073	.016	6
Inter-Item Correlations	.710	.613	.871	.259	1.422	.005	6

Reliability Analysis (Continue)

Scale: Environmental Knowledge

Case Processing Summary

		N	%
Cases	Valid	136	100.0
	Excluded[a]	0	.0
	Total	136	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.904	.906	5

Item Statistics

	Mean	Std. Deviation	N
Know_Env_1	4.0441	.86810	136
Know_Env_2	4.0956	.88509	136
Know_Env_3	4.0882	.89003	136
Know_Env_4	4.2206	.83170	136
Know_Env_5	4.1176	.95885	136

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Know_Env_1	16.5221	9.540	.734	.644	.888
Know_Env_2	16.4706	9.095	.816	.699	.871
Know_Env_3	16.4779	9.051	.820	.701	.870
Know_Env_4	16.3456	9.369	.819	.695	.871
Know_Env_5	16.4485	9.583	.628	.487	.913

Reliability Analysis (Continue)

Inter-Item Correlation Matrix

	Know_Env_1	Know_Env_2	Know_Env_3	Know_Env_4	Know_Env_5
Know_Env_1	1.000	.756	.704	.674	.430
Know_Env_2	.756	1.000	.751	.686	.589
Know_Env_3	.704	.751	1.000	.774	.569
Know_Env_4	.674	.686	.774	1.000	.655
Know_Env_5	.430	.589	.569	.655	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	4.113	4.044	4.221	.176	1.044	.004	5
Inter-Item Correlations	.659	.430	.774	.344	1.801	.010	5

Factor Analysis

Scale: Intention

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.864
Bartlett's Test of Sphericity	Approx. Chi-Square	424.641
	df	10
	Sig.	<.001

Component Matrix[a]

	Component 1
Intention_1	.846
Intention_2	.818
Intention_3	.879
Intention_4	.873
Intention_5	.852

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Total Variance Explained

	Initial Eigenvalues			Extraction Sums of Squared Loadings		
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.647	72.942	72.942	3.647	72.942	72.942
2	.470	9.396	82.338			
3	.374	7.476	89.814			
4	.294	5.872	95.685			
5	.216	4.315	100.000			

Extraction Method: Principal Component Analysis.

Communalities

	Initial	Extraction
Intention_1	1.000	.717
Intention_2	1.000	.670
Intention_3	1.000	.773
Intention_4	1.000	.763
Intention_5	1.000	.726

Extraction Method: Principal Component Analysis.

Factor Analysis (Continue)

Scale: Attitude

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.819
Bartlett's Test of Sphericity	Approx. Chi-Square	420.428
	df	10
	Sig.	<.001

Total Variance Explained

	Initial Eigenvalues			Extraction Sums of Squared Loadings		
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.546	70.918	70.918	3.546	70.918	70.918
2	.606	12.113	83.031			
3	.408	8.159	91.189			
4	.247	4.942	96.131			
5	.193	3.869	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component 1
Attitude_1	.804
Attitude_2	.891
Attitude_3	.860
Attitude_4	.814
Attitude_5	.839

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Communalities

	Initial	Extraction
Attitude_1	1.000	.646
Attitude_2	1.000	.795
Attitude_3	1.000	.740
Attitude_4	1.000	.662
Attitude_5	1.000	.703

Extraction Method: Principal Component Analysis.

Factor Analysis (Continue)

Scale: Subjective Norms

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.860
Bartlett's Test of Sphericity	Approx. Chi-Square	716.872
	df	15
	Sig.	<.001

Total Variance Explained

	Initial Eigenvalues			Extraction Sums of Squared Loadings		
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.549	75.821	75.821	4.549	75.821	75.821
2	.523	8.711	84.532			
3	.418	6.969	91.501			
4	.220	3.659	95.160			
5	.175	2.915	98.075			
6	.115	1.925	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component 1
Sub_Norm_1	.851
Sub_Norm_2	.888
Sub_Norm_3	.885
Sub_Norm_4	.885
Sub_Norm_5	.865
Sub_Norm_6	.849

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Factor Analysis (Continue)

Communalities

	Initial	Extraction
Sub_Norm_1	1.000	.724
Sub_Norm_2	1.000	.789
Sub_Norm_3	1.000	.784
Sub_Norm_4	1.000	.784
Sub_Norm_5	1.000	.749
Sub_Norm_6	1.000	.721

Extraction Method: Principal Component Analysis.

Scale: Environmental Knowledge

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.833
Bartlett's Test of Sphericity	Approx. Chi-Square	459.556
	df	10
	Sig.	<.001

Total Variance Explained

	Initial Eigenvalues			Extraction Sums of Squared Loadings		
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.649	72.984	72.984	3.649	72.984	72.984
2	.604	12.078	85.063			
3	.322	6.442	91.505			
4	.247	4.939	96.444			
5	.178	3.556	100.000			

Extraction Method: Principal Component Analysis.

Factor Analysis (Continue)

Component Matrix[a]

	Component 1
Know_Env_1	.840
Know_Env_2	.890
Know_Env_3	.896
Know_Env_4	.890
Know_Env_5	.746

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Communalities

	Initial	Extraction
Know_Env_1	1.000	.705
Know_Env_2	1.000	.792
Know_Env_3	1.000	.803
Know_Env_4	1.000	.792
Know_Env_5	1.000	.557

Extraction Method: Principal Component Analysis.

Normality Analysis

Descriptive Statistics

	N	Maximum	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Intention_Mean	136	5.00	-.820	.208	1.249	.413
Attitude_Mean	136	5.00	-1.586	.208	4.390	.413
SN_Mean	136	5.00	-.635	.208	.899	.413
Env_Know_Mean	136	5.00	-1.276	.208	2.830	.413

Correlation Analysis

Correlations

		Intention_ Mean	Attitude_ Mean	SN_Mean	Env_Know_M ean
Intention_M ean	Pearson Correlation	1	.819**	.693**	.745**
	Sig. (2-tailed)		<.001	<.001	<.001
	N	136	136	136	136
Attitude Mean	Pearson Correlation	.819**	1	.736**	.782**
	Sig. (2-tailed)	<.001		<.001	<.001
	N	136	136	136	136
SN_Mean	Pearson Correlation	.693**	.736**	1	.807**
	Sig. (2-tailed)	<.001	<.001		<.001
	N	136	136	136	136
Env_Know_ Mean	Pearson Correlation	.745**	.782**	.807**	1
	Sig. (2-tailed)	<.001	<.001	<.001	
	N	136	136	136	136

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

Multiple Regression Analysis

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.838[a]	.702	.695	.41070	.702	103.534	3	132	<.001	1.788

a. Predictors: (Constant), Know_Mean, Attitude_Mean, SN_Mean

b. Dependent Variable: Intention_Mean

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.178	.218		.818	.415
	Attitude_Mean	.608	.083	.585	7.356	<.001
	SN_Mean	.086	.082	.088	1.044	.299
	Know_Mean	.214	.090	.217	2.376	.019

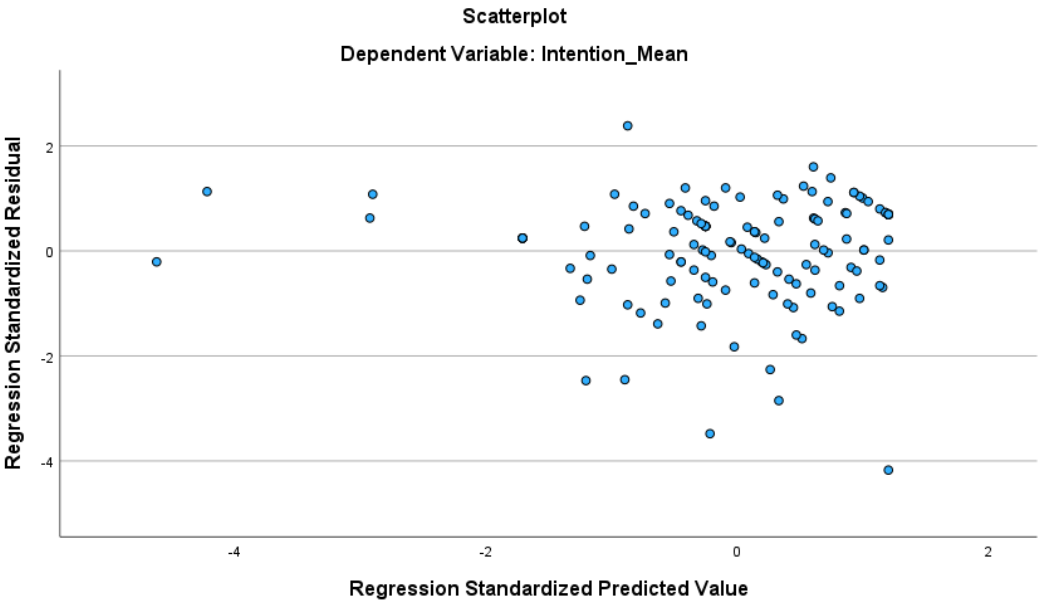
a. Dependent Variable: Intention_Mean

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.0856	4.7143	3.9632	.62296	136
Residual	-1.71434	.97863	.00000	.40611	136
Std. Predicted Value	-4.619	1.206	.000	1.000	136
Std. Residual	-4.174	2.383	.000	.989	136

a. Dependent Variable: Intention_Mean

Multiple Regression Analysis (Continue)



APPENDIX B

Letter to Request Data for Research

UNIT PENGAJIAN SISWAZAH
POSTGRADUATE STUDIES UNIT (PSU)
UUM College of Business
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
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UUM/COB/P-40
21 March 2024

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

DATA COLLECTION

COURSE : MASTERS PROJECT
COURSE CODE : BPMZ6996
LECTURER : ASSOC. PROF. DR. SALIZA BINTI ABDUL AZIZ

This is to certify that the following is a postgraduate student from UUM College of Business, Universiti Utara Malaysia. She is pursuing the above-mentioned course which requires her to undertake an academic study and prepare an assignment. The details are as follows:

NO.	NAME	MATRIC NO.
1.	KAVITHA DHURGASHINI A/P MUNUSAMY	831750

In this regard, I hope that you could kindly provide her with assistance and cooperation so that she can successfully complete the assignment given. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance are very much appreciated.

Thank you.

"MALAYSIA MADANI"
"BERKHIDMAT UNTUK NEGARA"
"KEDAH SEJAHTERA - NIKMAT UNTUK SEMUA"
"ILMU BUDI BAKTI"

Upholding the principles of trust and integrity

NURUL NADIAH RUSLE
Assistant Registrar
for Director
Postgraduate Studies Unit
UUM College of Business

c.c. - Student's File (831750)

APPENDIX C

Questionnaire

Questionnaire on Factors Affecting The Intention to Accept Carbon Tax Among Accounting Students in Universiti Utara Malaysia

I am a Master Degree candidate and currently working on my Master Project Paper with a proposed title "Factors Affecting The Intention to Accept Carbon Tax Among Accounting Students in Universiti Utara Malaysia".

Dear participants,

This questionnaire is designed to study about the influence of attitude, subjective norms and environmental knowledge on the intention to accept carbon tax among accounting students in Universiti Utara Malaysia.

This study is conducted as a fulfilment for my Master of Science (International Accounting). The information provided is for the purpose of this study will be kept STRICTLY CONFIDENTIAL and for the academic purpose only.

There are two main sections in this questionnaire that should be answered. Your participation in answering this questionnaire and your feedback will be much appreciated. It will only take about 3 to 5 minutes in answering the items in this questionnaire.

Thank you in Advance for your time.

Your sincerely,
Kavitha Dhurgashini a/p Munusamy
Master of Science (International Accounting)
Universiti Utara Malaysia

Questionnaire (Continue)

SECTION A: DEMOGRAPHIC INFORMATION
BAHAGIAN A: MAKLUMAT DEMOGRAFI

Please tick (√) in the appropriate box.
Sila tandakan (√) di dalam kotak yang disediakan.

1. Gender/Jantina

	Male/ *Lelaki*
	Female/ *Female*

2. Current CGPA range/ Julat CGPA semasa

	3.67 - 4.00
	3.00 - 3.66
	2.00 - 2.99
	<2.00

3. Course/Jurusan

	Bachelor of Accounting (Hons)/ Ijazah Sarjana Muda Perakaunan Dengan Kepujian
	Bachelor of Accounting (Information System) (Hons)/ Ijazah Sarjana Muda Perakauana (Sistem Maklumat) Dengan Kepujian
	Master of Science (International Accounting)/ Sarjana Sains (Perakaunan Antarabangsa)
	Master of Taxation/ Sarjana Percukaian
	Master of Science (Accounting)/ Sarjana Sains (Perakaunan)

4. University entrance qualification/ Taraf Kemasukan ke Universiti

	Foundation (Asasi – UUM)
	Matriculation/ Matrikulasi
	Sijil Tinggi Persekolahan Malaysia/ Sijil Tinggi Persekolahan Malaysia (STPM) (STPM)
	Diploma
	Degree/

5. Citizen/ Warganegara

	Malaysian/ Warganegara
	Non-Malaysian/ Bukan Warganegara

6. Knowledge in environmental issues

	Yes/ Ya
	No/ Tidak
	Not Sure/ Tidak Pasti

SECTION B BELOW ARE THE HYPOTHETICAL QUESTIONS FOR EACH INDEPENDENT VARIABLES AND DEPENDENT VARIABLE.
BAHAGIAN B; BERIKUT MERUPAKAN SOALAN HIPOTETIKAL UNTUK SETIAP PEMBOLEHUBAH BEBAS AND PEMBOLEHUBAH BERSANDAR.

Please choose the most suitable answer to indicate the extent to which you agree or disagree with each of the statement given below.**1= Strongly Diagree; 2= Disagree; 3= Neutral; 4=Agree; 5= Strongly Agree**

*Sila pilih jawapan yang paling sesuai untuk menunjukkan sejauh mana anda bersetuju atau tidak bersetuju dengan setiap pernyataan yang diberikan di bawah.**1= Sangat Tidak Setuju; 2= Tidak setuju; 3= Neutral; 4=Setuju; 5= Sangat Setuju***

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Part 1: Intention to Accept Carbon Tax/ Niat untuk Menerima Cukai Karbon

No.	Questions	Strongly Disagree/ Sangat Tidak Setuju	Disagree/ Tidak Setuju	Neutral/ Neutral	Agree/ Setuju	Strongly Agree/ Sangat Setuju
1.	I am willing to accept the carbon tax if being implemented in Malaysia. *Saya bersedia menerima cukai karbon jika dilaksanakan di Malaysia*.	1	2	3	4	5
2.	I agree that the proposed carbon tax would protect our environment. *Saya bersetuju bahawa cukai karbon yang dicadangkan akan melindungi alam sekitar kita.*	1	2	3	4	5

3.	I agree with the government's plan in implementing carbon tax. *Saya bersetuju dengan rancangan kerajaan dalam melaksanakan cukai karbon.*	1	2	3	4	5
4.	I will pay carbon tax if it is being implemented in Malaysia. *Saya akan membayar cukai karbon jika dilaksanakan di Malaysia.*	1	2	3	4	5
5.	Since I know well about environmental knowledge, I will cooperate the implementation of carbon tax in Malaysia. *Oleh sebab saya mempunyai pengetahuan tentang alam sekitar, saya akan memberi kerjasama dalam pelaksanann cukai karbon di Malaysia.*	1	2	3	4	5

Part 2: Attitude/ Sikap

No.	Questions	Strongly Disagree/ Sangat Tidak Setuju	Disagree/ Tidak Setuju	Neutral/ Neutral	Agree/ Setuju	Strongly Agree/ Sangat Setuju
1.	I support the proposed carbon tax implementation in Malaysia *Saya menyokong cadangan pelaksanaan cukai karbon di Malaysia.*	1	2	3	4	5
2.	I support tax incentives initiated in Budget 2024 by the government regarding safeguarding our environment. *Saya menyokong insentif cukai yang dinyatakan dalam Bajet 2024 oleh kerajaan mengenai perlindungan alam sekitar kita.*	1	2	3	4	5
3.	I agree that climate change has been exaggerated the environment severely. *Saya bersetuju bahawa perubahan iklim telah memberi impak yang teruk ke atas alam sekitar.*	1	2	3	4	5
4.	I agree that my life, my family and my job would be threatened if	1	2	3	4	5

	the environment were not protected. *Saya bersetuju bahawa nyawa, keluarga dan pekerjaan saya akan terancam jika alam sekitar tidak dilindungi.*					
5.	I get good feeling if Malaysia government sets up policies for carbon tax to solve the environmental problems. *Saya berasa gembira jika kerajaan Malaysia melaksanakan dasar untuk cukai karbon bagi menyelesaikan masalah alam sekitar.*	1	2	3	4	5

Part 3: Subjective Norms/ Norma Subjektif

No.	Questions	Strongly Disagree/ Sangat Tidak Setuju	Disagree/ Tidak Setuju	Neutral/ Neutral	Agree/ Setuju	Strongly Agree/ Sangat Setuju
1.	My friends agree that I have a responsibility to accept carbon tax for the environment protection in Malaysia. *Rakan-rakan saya bersetuju bahawa saya mempunyai tanggungjawab untuk menerima cukai karbon untuk melindungi alam sekitar di Malaysia.*	1	2	3	4	5

2.	My family agree that I have responsibility to accept carbon tax for the environment protection in Malaysia. *Keluarga saya bersetuju bahawa saya mempunyai tanggungjawab untuk menerima cukai karbon untuk perlindungan alam sekitar di Malaysia.*	1	2	3	4	5
3.	My friends agree that I have responsibility to protect the natural environment of Malaysia. *Rakan-rakan bersetuju bahawa saya mempunyai tanggungjawab untuk melindungi alam semula jadi Malaysia*	1	2	3	4	5
4.	My parents agree that I have responsibility to protect the natural environment of Malaysia. *Ibu bapa saya bersetuju bahawa saya mempunyai tanggungjawab untuk melindungi*	1	2	3	4	5

	alam semula jadi Malaysia.					
5.	My friends support the proposed carbon tax in Malaysia. *Rakan-rakan saya menyokong cadangan cukai karbon di Malaysia.*	1	2	3	4	5
6.	My family support me to accept the proposed carbon tax in Malaysia. *Keluarga saya menyokong saya untuk menerima cadangan cukai karbon di Malaysia.*	1	2	3	4	5

Part 4: Perceived Behavioral Control (Environmental Knowledge)/ Persepsi Kawalan Tingkah Laku (Pengetahuan Alam Sekitar)

No.	Questions	Strongly Disagree/ Sangat Tidak Setuju	Disagree/ Tidak Setuju	Neutral/ Neutral	Agree/ Setuju	Strongly Agree/ Sangat Setuju
1.	I have knowledge about the environment issues. *Saya mempunyai pengetahuan tentang isu-isu alam sekitar.*	1	2	3	4	5
2.	I understand well government recognition in protecting environment. *Saya memahami dengan baik pengiktirafan kerajaan dalam melindungi alam sekitar.*	1	2	3	4	5

3.	With my environmental knowledge, I would not omit the carbon tax if implemented in Malaysia. *Dengan pengetahuan alam sekitar, saya tidak akan mengabaikan cukai karbon jika dilaksanakan di Malaysia.*	1	2	3	4	5
4.	With my knowledge, I understand the government's efforts in protecting the environment. *Dengan pengetahuan saya, saya memahami usaha kerajaan dalam melindungi alam sekitar.*	1	2	3	4	5
5.	I agree that governments are strictly penalize those polluting the environment. *Saya bersetuju bahawa kerajaan dengan tegas menghukum mereka yang mencemarkan alam sekitar.*	1	2	3	4	5

Thank you very much in answering the questionnaire.

Terima kasih atas menjawab soal selidik dengan jayanya.