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**THE PERCEPTION OF HIGH-VALUE GOODS TAX
IMPLEMENTATION AMONG POSTGRADUATE
STUDENTS IN UNIVERSITI UTARA MALAYSIA**



**MASTER IN TAXATION
UNIVERSITI UTARA MALAYSIA
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**THE PERCEPTION OF HIGH-VALUE GOODS TAX IMPLEMENTATION
AMONG POSTGRADUATE STUDENTS IN UNIVERSITI UTARA
MALAYSIA**



Project Paper Submitted to
Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM)
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Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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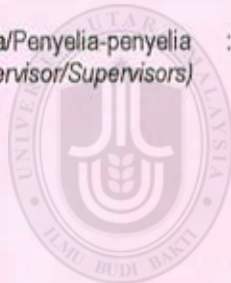
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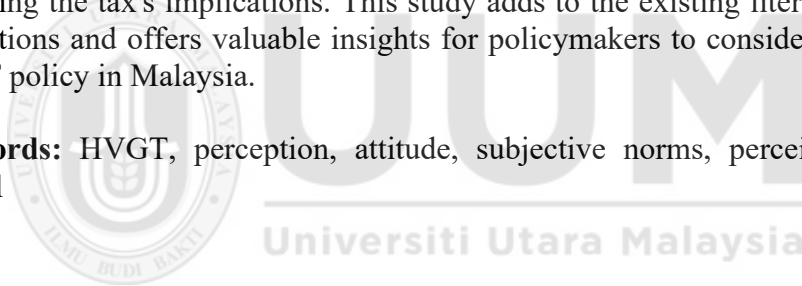


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Abstract

The government of Malaysia underwent a significant change in 2022 when the newly formed unity government led by YAB Dato' Seri Anwar Bin Ibrahim took control. This government set out an ambitious goal of improving Malaysia in multiple areas through comprehensive reforms aimed at stimulating economic growth, enhancing public welfare, and ensuring sustainable development. Among these initiatives is the proposed HVGT that is planned for implementation on May 1, 2024, targeting luxury items with a tax range of 5% to 10%. However, the implementation of HVGT in Malaysia has been delayed due to the Finance Ministry's postponement in presenting the bill to parliament. This tax, announced on November 2, 2023, aims to increase government revenue by exclusively applying to goods purchased by Malaysians. The study seeks to investigate the perceptions of postgraduate students at UUM regarding HVGT and utilizing the TPB to assess attitudes, subjective norms, and perceived behavioral control. Postgraduate students, due to their higher education and financial stability are presumed to have a more informed perception of HVGT. This research employs a self-administered questionnaire to collect data from 148 postgraduate students at UUM. The data were analyzed using the Statistical Package for Social Science (SPSS). The findings indicate an overall high perception towards HVGT in terms of attitudes and subjective norms among postgraduate students. However, there is a lower perception of perceived behavioral control suggesting less confidence in managing the tax's implications. This study adds to the existing literature on HVGT perceptions and offers valuable insights for policymakers to consider when refining HVGT policy in Malaysia.

Keywords: HVGT, perception, attitude, subjective norms, perceived behavioral control



Abstrak

Kerajaan Malaysia mengalami perubahan yang ketara pada tahun 2022 apabila kerajaan perpaduan yang baru dibentuk dan dipimpin oleh YAB Dato' Seri Anwar Ibrahim mengambil alih. Kerajaan ini menetapkan matlamat yang tinggi untuk memperbaiki Malaysia dalam pelbagai bidang melalui reformasi menyeluruh yang bertujuan merangsang pertumbuhan ekonomi, meningkatkan kebajikan awam, dan memastikan pembangunan yang mampan. Antara inisiatif ialah HVGT, yang dicadangkan untuk dilaksanakan pada 1 Mei 2024, menyasarkan barangan mewah dengan kadar cukai antara 5% hingga 10%. Walau bagaimanapun, pelaksanaan HVGT di Malaysia telah ditangguhkan kerana kelewatan Kementerian Kewangan dalam membentangkan undang-undang tersebut kepada parlimen. Cukai ini yang diumumkan pada 2 November 2023 adalah bertujuan untuk meningkatkan hasil kerajaan dengan hanya dikenakan kepada barangan yang dibeli oleh rakyat Malaysia sahaja. Kajian ini bertujuan untuk mengkaji persepsi pelajar pascasiswazah di UUM mengenai HVGT dengan menggunakan teori TPB untuk menilai sikap, norma subjektif, dan kawalan tingkah laku yang dirasakan. Pelajar pascasiswazah dipilih untuk kajian ini disebabkan oleh tahap pendidikan yang lebih tinggi dan kestabilan kewangan mereka dan mereka juga dianggap mempunyai persepsi yang lebih maklum tentang HVGT. Kajian ini menggunakan soal selidik dan data yang dikumpulkan daripada 148 pelajar pascasiswazah di UUM. Data di analisis menggunakan perisian SPSS. Dapatan kajian menunjukkan persepsi yang tinggi secara keseluruhan terhadap HVGT dari segi sikap dan norma subjektif dalam kalangan pelajar pascasiswazah. Walau bagaimanapun, terdapat persepsi yang lebih rendah terhadap kawalan tingkah laku yang dirasakan, yang menunjukkan kurang keyakinan dalam menguruskan implikasi cukai ini. Kajian ini juga dapat menambah kepada literatur sedia ada mengenai persepsi HVGT dan menawarkan pandangan berharga untuk dipertimbangkan oleh kerajaan dalam menggubal dasar HVGT di Malaysia.

Kata kunci: HVGT, niat, sikap, norma subjektif, kawalan persepsi tingkah laku

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List of Abbreviations

YAB	Yang Amat Berhormat
HVGT	High-Value Goods Tax
LVG	Low-Value Goods
IRBM	Inland Revenue Board of Malaysia
RMCD	Royal Malaysian Customs Department
VAT	Value Added Tax
TPB	Theory Of Planned Behavior
TRA	Theory Of Reasoned Action
UUM	Universiti Utara Malaysia
CO2	Carbon Dioxide
GST	Goods And Services Tax
SD	Standard Deviation
SPSS	Statistical Package for Social Sciences



CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

The government of Malaysia underwent a significant change in 2022 when the newly formed unity government took control. Prime Minister YAB Dato' Seri Anwar Ibrahim who assumed office as Malaysia's 10th prime minister on November 24, 2022 is responsible for leading this coalition (Prime Minister's Office of Malaysia Official Website, 2022). This unity government is an alliance of multiple political parties including Pakatan Harapan, Barisan Nasional, Gabungan Parti Sarawak, and Gabungan Rakyat Sabah (Asia Pacific Foundation of Canada, 2022). Each of these parties brings unique perspectives and strengths to the coalition that is unified by a common vision for a better Malaysia. The new government which is under the leadership of YAB Dato' Seri Anwar Ibrahim has set out on an ambitious goal of improving the country in multiple areas. Recognizing the need for comprehensive reforms, the new government is implementing a series of initiatives aimed at stimulating economic growth, enhancing public welfare, and ensuring sustainable development (Goh, 2023). These initiatives are designed to attract foreign and local investment by improving Malaysia's infrastructure, encouraging technological development, and creating a more favourable business environment. Prime Minister YAB Dato' Seri Anwar Ibrahim emphasized the Malaysian government's commitment to safeguarding the livelihood of its citizens, upholding integrity, and fostering a compassionate society (Prime Minister's Office of Malaysia Official Website, 2023). The new government is committed to fulfilling their responsibilities to the best of their abilities and striving to make Malaysia a more prosperous and developed nation.

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APPENDIX A

Questionnaire



Dear Respondent,

A SURVEY ON CONSUMER PERCEPTION TOWARDS THE HIGH GOOD VALUE TAX IN MALAYSIA AMONG UUM POSTGRADUATE'S STUDENTS

I am a master student at the above named university and currently doing a master research on the consumer perception towards the high good value tax in Malaysia among UUM postgraduates students. I am now in the process of collecting data for the research.

Thank you in advance for your time to answer this questionnaire. Please be assured that your response will only be used for academic purpose and your identity will be kept STRICTLY CONFIDENTIAL.

Thank you very much for your time and cooperation.

Yours sincerely,
A'dlin Amira binti Munawar
Candidate
Master of Taxation
Universiti Utara Malaysia
06010 Sintok, Kedah, Malaysia.

Peserta yang dihormati,

KAJIAN MENGENAI PERSEPSI PENGGUNA TERHADAP CUKAI BARANGAN MEWAH DI MALAYSIA DI KALANGAN PELAJAR PASCASISWAZAH DI UUM

Saya adalah seorang pelajar sarjana di universiti yang tersebut di atas dan sedang menjalankan kajian sarjana mengenai persepsi pengguna terhadap cukai barangan mewah di Malaysia di kalangan pelajar Pascasiswazah di UUM. Saya kini dalam proses pengumpulan data untuk kajian ini.

Terima kasih atas masa anda untuk menjawab soal selidik ini. Sila ambil maklum bahawa respons anda hanya akan digunakan untuk tujuan akademik dan identiti anda akan DIRAHSIAKAN.

Terima kasih atas masa dan kerjasamanya.

*Yang benar,
A'dlin Amira binti Munawar
Calon Sarjana Percukaian
Universiti Utara Malaysia
06010 Sintok, Kedah, Malaysia.*

Notes: HVGT stands for High Value Goods Tax. The Malaysian government has proposed a rate ranging from 5% to 10%.

Catatan: HVGT bermaksud cukai barangan mewah. Kerajaan Malaysia telah mencadangkan kadar antara 5% hingga 10%.

SECTION A - DEMOGRAPHIC PROFILE

BAHAGIAN A – MAKLUMAT DEMOGRAF

Kindly tick (✓) in the appropriate box.

Sila tandakan (✓) di dalam kotak yang disediakan.

1. Gender / Jantina

<input type="checkbox"/>	Male / Lelaki
<input type="checkbox"/>	Female / Perempuan

2. Age / Umur

<input type="checkbox"/>	< 25 years / tahun
<input type="checkbox"/>	26 – 30 years / tahun
<input type="checkbox"/>	31 – 35 years / tahun
<input type="checkbox"/>	36 – 40 years / tahun
<input type="checkbox"/>	> 41 years / tahun

3. Postgraduate's Education Level / Tahap Pendidikan Pascasiswazah

<input type="checkbox"/>	Master / Sarjana
<input type="checkbox"/>	PhD / Doktor Falsafah

4. School / Pusat Pengajian

<input type="checkbox"/>	Othman Yeop Abdullallah Graduate School of Business (OYAGSB)
<input type="checkbox"/>	Awang Had Salleh Graduate School of Arts and Sciences (AHSGS)
<input type="checkbox"/>	Ghazali Shafie Graduate School of Government (GSGSG)

5. Total (RM) spending on luxury goods in a year / Jumlah perbelanjaan (RM) untuk barangan mewah dalam setahun

<input type="checkbox"/>	< RM5,000
<input type="checkbox"/>	RM5,001 – RM10,000
<input type="checkbox"/>	RM10,001 – RM15,000
<input type="checkbox"/>	RM15,001 – RM20,000
<input type="checkbox"/>	> RM20,001

6. Type of luxury good that you hold (you may tick more than 1) / Jenis barangan mewah yang anda miliki (anda boleh tandakan lebih daripada 1)

<input type="checkbox"/>	Luxury Watches / Jam Tangan Mewah
<input type="checkbox"/>	Jewellery / Barang Kemas
<input type="checkbox"/>	Designer Accessories and Apparel / Aksesori dan Pakaian Berjenama
<input type="checkbox"/>	Cars / Kereta
<input type="checkbox"/>	Yachts / Kapal Layar Mewah
<input type="checkbox"/>	Jets / Jet Peribadi
<input type="checkbox"/>	Real Estate / Hartanah
<input type="checkbox"/>	Branded Handbag / Beg Tangan Berjenama

SECTION B – PERCEPTION TOWARDS THE HIGH GOOD VALUE TAX IN MALAYSIA

BAHAGIAN B – PERSEPSI TERHADAP CUKAI BARANGAN MEWAH DI MALAYSIA

Please rate the following statement on a scale from 1- 5, with 1 being strongly disagree and 5 being strongly agree. Kindly tick (√) in the appropriate box

Sila nilaikan pernyataan berikut pada skala 1 – 5, dengan 1 sangat tidak setuju dan 5 sangat setuju. Sila tandakan (√) di dalam kotak yang disediakan.

	STATEMENT PERNYATAAN	1	2	3	4	5
1.	I believe that the HVGT rate for the luxury goods is fair and reasonable. <i>Saya percaya bahawa kadar HVGT untuk barangan mewah adalah adil dan munasabah.</i>					
2.	I believe that HVGT will reduce my interest in purchasing luxury goods. <i>Saya percaya bahawa HVGT akan mengurangkan minat saya untuk membeli barangan mewah.</i>					
3.	I believe that I have a good perception on the HVGT charged on the luxury goods. <i>Saya percaya bahawa saya mempunyai persepsi yang baik terhadap HVGT yang dikenakan ke atas barangan mewah.</i>					
4.	I believe that paying tax is the right thing to do as a good citizen. <i>Saya percaya bahawa membayar cukai adalah perkara yang betul dilakukan sebagai seorang warganegara yang baik.</i>					
5.	I think that government of Malaysia had provided sufficient information with regard to HVGT for luxury goods to the public. <i>Saya berpendapat bahawa kerajaan Malaysia telah menyediakan maklumat yang mencukupi mengenai HVGT untuk barangan mewah kepada orang awam.</i>					
6.	I have enough knowledge about the HVGT that will be imposed to the luxury goods. <i>Saya mempunyai pengetahuan yang mencukupi tentang HVGT yang akan dikenakan ke atas barangan mewah.</i>					
7.	I know that the HVGT will be borne by the consumers. <i>Saya tahu bahawa HVGT akan ditanggung oleh pengguna.</i>					
8.	I am willingly accepting the implementation of HVGT on luxury goods in Malaysia. <i>Saya dengan sukarela menerima pelaksanaan HVGT ke atas barangan mewah di Malaysia.</i>					

SECTION C – ATTITUDES TOWARDS THE IMPLEMENTATION OF HIGH GOOD VALUE TAX IN MALAYSIA

BAHAGIAN C – SIKAP TERHADAP PELAKSANAAN CUKAI BARANGAN MEWAH DI MALAYSIA

Please rate the following statement on a scale from 1- 5, with 1 being strongly disagree and 5 being strongly agree. Kindly tick (√) in the appropriate box

Sila nilaikan pernyataan berikut pada skala 1 – 5, dengan 1 sangat tidak setuju dan 5 sangat setuju. Sila tandakan (√) di dalam kotak yang disediakan.

	STATEMENT PERNYATAAN	1	2	3	4	5
1.	I would feel pleased to pay HVGT once it is implemented. <i>Saya akan berasa gembira untuk membayar HVGT sekiranya ia dilaksanakan.</i>					
2.	I would feel upset to pay HVGT if the HVGT is implement. <i>Saya akan berasa kesal untuk membayar HVGT jika HVGT dilaksanakan.</i>					
3.	I believe that is my responsibility to pay HVGT once it is implemented. <i>Saya percaya bahawa adalah tanggungjawab saya untuk membayar HVGT sekiranya ia dilaksanakan.</i>					
4.	I am not ready to pay the additional HVGT. <i>Saya tidak bersedia untuk membayar tambahan HVGT.</i>					
5.	I support the HVGT to be implemented in Malaysia. <i>Saya menyokong pelaksanaan HVGT di Malaysia.</i>					

SECTION D – SUBJECTIVE NORMS TOWARDS THE IMPLEMENTATION OF HIGH GOOD VALUE TAX IN MALAYSIA

BAHAGIAN D – NORMA SUBJEKTIF TERHADAP PELAKSANAAN CUKAI BARANGAN MEWAH DI MALAYSIA

Please rate the following statement on a scale from 1- 5, with 1 being strongly disagree and 5 being strongly agree. Kindly tick (√) in the appropriate box

Sila nilaikan pernyataan berikut pada skala 1 – 5, dengan 1 sangat tidak setuju dan 5 sangat setuju. Sila tandakan (√) di dalam kotak yang disediakan.

	STATEMENT PERNYATAAN	1	2	3	4	5
1.	My family think that HVGT should be implemented. <i>Keluarga saya berpendapat bahawa HVGT sepatutnya dilaksanakan.</i>					
2.	My spouse think that HVGT should be implemented. <i>Pasangan saya berpendapat bahawa HVGT sepatutnya dilaksanakan.</i>					
3.	My parents think that HVGT should be implemented. <i>Ibu bapa saya berpendapat bahawa HVGT sepatutnya dilaksanakan.</i>					
4.	My peer think that HVGT should be implemented. <i>Rakan sebaya saya berpendapat bahawa HVGT sepatutnya dilaksanakan.</i>					
5.	My acquaintances think that HVGT should be implemented. <i>Kenalan saya berpendapat bahawa HVGT sepatutnya dilaksanakan.</i>					

SECTION E – PERCEIVED BEHAVIORAL CONTROL TOWARDS THE IMPLEMENTATION OF HIGH GOOD VALUE TAX IN MALAYSIA
BAHAGIAN E – KAWALAN PERSEPSI TINGKAH LAKU TERHADAP PELAKSANAAN CUKAI BARANGAN MEWAH DI MALAYSIA

Please rate the following statement on a scale from 1- 5, with 1 being strongly disagree and 5 being strongly agree. Kindly tick (√) in the appropriate box
 Sila nilaikan pernyataan berikut pada skala 1 – 5, dengan 1 sangat tidak setuju dan 5 sangat setuju. Sila tandakan (√) di dalam kotak yang disediakan.

	STATEMENT PERNYATAAN	1	2	3	4	5
1.	I think I am reluctant to support the implementation of HVGT due to the negative perception among Malaysian. <i>Saya rasa saya enggan menyokong pelaksanaan HVGT disebabkan persepsi negatif di kalangan rakyat Malaysia.</i>					
2.	I think I am reluctant to support the implementation of HVGT due to the limited knowledge on HVGT. <i>Saya rasa saya enggan menyokong pelaksanaan HVGT disebabkan pengetahuan yang terhad tentang HVGT.</i>					
3.	I think I am reluctant to support the implementation of HVGT due to the increasing price of luxury goods. <i>Saya rasa saya enggan menyokong pelaksanaan HVGT disebabkan kenaikan harga barang mewah.</i>					
4.	I think I am reluctant to support the implementation of HVGT due to the additional tax burden on luxury goods. <i>Saya rasa saya enggan menyokong pelaksanaan HVGT disebabkan beban cukai tambahan pada barang mewah.</i>					
5.	I support HVGT because enough information is shared by the authority. <i>Saya menyokong HVGT kerana pihak berkuasa telah berkongsi maklumat yang mencukupi.</i>					
6.	I support HVGT because I am financially able to afford to pay the HVGT. <i>Saya menyokong HVGT kerana saya mampu secara kewangan untuk membayar HVGT tersebut.</i>					
7.	I support HVGT because I can easily find the information about HVGT. <i>Saya menyokong HVGT kerana saya dapat dengan mudah mencari maklumat tentang HVGT.</i>					

APPENDIX B

SPSS Results (Demographic)

		Statistics					
		1. Gender / Jantina	2. Age / Umur	3. Postgraduate's Education Level / Tahap Pendidikan Pascasiswazah	4. School / Pusat Pengajian	5. Total (RM) spending on luxury goods in a year / Jumlah perbelanjaan (RM) untuk barangan mewah dalam setahun	6. Type of luxury good that you hold (you may tick more than 1) / Jenis barangan mewah yang anda miliki (anda boleh tandakan lebih daripada 1)
N	Valid	148	148	148	148	148	148
	Missing	0	0	0	0	0	0

1. Gender / Jantina

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	42	28.4	28.4	28.4
	2	106	71.6	71.6	100.0
Total		148	100.0	100.0	

2. Age / Umur

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	47	31.8	31.8	31.8
	2	45	30.4	30.4	62.2
	3	24	16.2	16.2	78.4
	4	12	8.1	8.1	86.5
	5	20	13.5	13.5	100.0
Total		148	100.0	100.0	

3. Postgraduate's Education Level / Tahap Pendidikan Pascasiswazah

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	108	73.0	73.0	73.0
	2	40	27.0	27.0	100.0
	Total	148	100.0	100.0	

4. School / Pusat Pengajian

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	94	63.5	63.5	63.5
	2	32	21.6	21.6	85.1
	3	22	14.9	14.9	100.0
	Total	148	100.0	100.0	

5. Total (RM) spending on luxury goods in a year / Jumlah perbelanjaan (RM) untuk barangan mewah dalam setahun

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	100	67.6	67.6	67.6
	2	30	20.3	20.3	87.8
	3	12	8.1	8.1	95.9
	4	4	2.7	2.7	98.6
	5	2	1.4	1.4	100.0
	Total	148	100.0	100.0	

6. Type of luxury good that you hold (you may tick more than 1) / Jenis barangan mewah yang anda miliki (anda boleh tandakan lebih daripada 1)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	8	5.4	5.4	5.4
	1;2	6	4.1	4.1	9.5
	1;2;3	5	3.4	3.4	12.8
	1;2;3;4	2	1.4	1.4	14.2
	1;2;3;4;7;8	2	1.4	1.4	15.5
	1;2;3;4;8	2	1.4	1.4	16.9
	1;2;3;8	5	3.4	3.4	20.3
	1;2;4	3	2.0	2.0	22.3
	1;2;4;7;8	1	.7	.7	23.0
	1;2;8	1	.7	.7	23.6
	1;3	4	2.7	2.7	26.4
	1;3;4	2	1.4	1.4	27.7
	1;4	5	3.4	3.4	31.1
	1;4;7	1	.7	.7	31.8
	1;8	2	1.4	1.4	33.1
	2	28	18.9	18.9	52.0
	2;3	8	5.4	5.4	57.4
	2;3;4	2	1.4	1.4	58.8
	2;3;4;7;8	2	1.4	1.4	60.1
	2;3;8	2	1.4	1.4	61.5
	2;4	4	2.7	2.7	64.2
	2;4;7	3	2.0	2.0	66.2
	2;4;8	2	1.4	1.4	67.6
	2;7	2	1.4	1.4	68.9
	2;8	3	2.0	2.0	70.9
	3	8	5.4	5.4	76.4
	3;4	3	2.0	2.0	78.4
	3;8	3	2.0	2.0	80.4
	4	20	13.5	13.5	93.9
	4;7	2	1.4	1.4	95.3
	7	3	2.0	2.0	97.3
	8	4	2.7	2.7	100.0
Total	148	100.0	100.0		

APPENDIX C

SPSS Results (Findings)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PC_1	148	1	5	3.32	1.119
PC_2	148	1	5	2.43	1.161
PC_3	148	1	5	3.36	1.113
PC_4	148	1	5	3.86	1.034
PC_5	148	1	5	3.04	1.049
PC_6	148	1	5	2.77	1.082
PC_7	148	1	5	3.77	1.050
PC_8	148	1	5	3.26	1.065
Valid N (listwise)	148				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AT_1	148	1	5	2.91	1.106
AT_2	148	1	5	2.84	1.123
AT_3	148	1	5	3.65	1.118
AT_4	148	1	5	2.66	1.259
AT_5	148	1	5	3.18	1.135
Valid N (listwise)	148				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SN_1	148	1	5	2.93	1.092
SN_2	148	1	5	3.09	1.100
SN_3	148	1	5	3.04	1.087
SN4	148	1	5	3.16	1.135
SN_5	148	1	5	3.10	1.099
Valid N (listwise)	148				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PBC_1	148	1	5	3.00	1.166
PBC_2	148	1	5	2.76	1.145
PBC_3	148	1	5	2.65	1.206
PBC_4	148	1	5	2.62	1.157
PBC_5	148	1	5	3.09	1.094
PBC_6	148	1	5	2.95	1.168
PBC_7	148	1	5	3.01	1.106
Valid N (listwise)	148				



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APPENDIX D

SPSS Results (Reliability Analysis)

Scale: Perception

Case Processing Summary

	N	%
Cases		
Valid	148	96.7
Excluded ^a	5	3.3
Total	153	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
.659	.668	8

Item Statistics

	Mean	Std. Deviation	N
PC_1	3.32	1.119	148
PC_2	2.43	1.161	148
PC_3	3.36	1.113	148
PC_4	3.86	1.034	148
PC_5	3.04	1.049	148
PC_6	2.77	1.082	148
PC_7	3.77	1.050	148
PC_8	3.26	1.065	148

Inter-Item Correlation Matrix

	PC_1	PC_2	PC_3	PC_4	PC_5	PC_6	PC_7	PC_8
PC_1	1.000	-.079	.536	.284	.006	.274	.161	.580
PC_2	-.079	1.000	-.250	-.150	-.014	.035	-.304	-.102
PC_3	.536	-.250	1.000	.361	.081	.272	.280	.540
PC_4	.284	-.150	.361	1.000	.137	.306	.397	.459
PC_5	.006	-.014	.081	.137	1.000	.314	.188	.264
PC_6	.274	.035	.272	.306	.314	1.000	.288	.437
PC_7	.161	-.304	.280	.397	.188	.288	1.000	.322
PC_8	.580	-.102	.540	.459	.264	.437	.322	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.226	2.426	3.865	1.439	1.593	.231	8
Inter-Item Correlations	.201	-.304	.580	.884	-1.907	.055	8

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
PC_1	22.49	16.782	.461	.430	.599
PC_2	23.39	23.068	-.193	.153	.759
PC_3	22.45	16.726	.472	.416	.596
PC_4	21.95	17.208	.464	.296	.601
PC_5	22.77	18.981	.239	.159	.655
PC_6	23.04	16.624	.506	.279	.588
PC_7	22.04	18.216	.328	.273	.634
PC_8	22.55	15.392	.687	.537	.539

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
25.81	22.263	4.718	8


Scale: Attitudes Scale

Case Processing Summary

		N	%
Cases	Valid	148	100.0
	Excluded ^a	0	.0
	Total	148	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
.760	.765	5

Item Statistics

	Mean	Std. Deviation	N
AT_1	2.91	1.106	148
AT_2	2.84	1.123	148
AT_3	3.65	1.118	148
AT_4	2.66	1.259	148
AT_5	3.18	1.135	148

Inter-Item Correlation Matrix

	AT_1	AT_2	AT_3	AT_4	AT_5
AT_1	1.000	.515	.525	.286	.635
AT_2	.515	1.000	.292	.492	.400
AT_3	.525	.292	1.000	.195	.435
AT_4	.286	.492	.195	1.000	.166
AT_5	.635	.400	.435	.166	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.049	2.662	3.649	.986	1.371	.146	5
Inter-Item Correlations	.394	.166	.635	.470	3.839	.023	5

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
AT_1	12.33	10.658	.688	.542	.660
AT_2	12.40	11.167	.589	.405	.695
AT_3	11.59	11.916	.478	.295	.734
AT_4	12.58	12.055	.367	.250	.778
AT_5	12.07	11.370	.548	.429	.709

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
15.24	16.852	4.105	5

Scale: Subjective Norms Scale


Case Processing Summary

		N	%
Cases	Valid	148	100.0
	Excluded ^a	0	.0
	Total	148	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	5



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Item Statistics

	Mean	Std. Deviation	N
SN_1	2.93	1.092	148
SN_2	3.09	1.100	148
SN_3	3.04	1.087	148
SN4	3.16	1.135	148
SN_5	3.10	1.099	148

Inter-Item Correlation Matrix

	SN_1	SN_2	SN_3	SN4	SN_5
SN_1	1.000	.775	.793	.727	.669
SN_2	.775	1.000	.731	.763	.662
SN_3	.793	.731	1.000	.722	.754
SN4	.727	.763	.722	1.000	.849
SN_5	.669	.662	.754	.849	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.064	2.932	3.155	.223	1.076	.007	5
Inter-Item Correlations	.745	.662	.849	.187	1.282	.003	5

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
SN_1	12.39	15.844	.823	.721	.922
SN_2	12.23	15.865	.812	.697	.924
SN_3	12.28	15.793	.835	.730	.920
SN4	12.16	15.293	.857	.798	.916
SN_5	12.22	15.858	.814	.767	.924

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Scale Statistics

Mean	Variance	Std. Deviation	N of Items
15.32	24.191	4.918	5

Scale: Perceived Behavioral Control Scale


Case Processing Summary

		N	%
Cases	Valid	148	100.0
	Excluded ^a	0	.0
	Total	148	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
.789	.787	7



Item Statistics

	Mean	Std. Deviation	N
PBC_1	3.00	1.166	148
PBC_2	2.76	1.145	148
PBC_3	2.65	1.206	148
PBC_4	2.62	1.157	148
PBC_5	3.09	1.094	148
PBC_6	2.95	1.168	148
PBC_7	3.01	1.106	148

Inter-Item Correlation Matrix

	PBC_1	PBC_2	PBC_3	PBC_4	PBC_5	PBC_6	PBC_7
PBC_1	1.000	.637	.663	.575	.005	.085	.047
PBC_2	.637	1.000	.693	.620	.131	.129	.190
PBC_3	.663	.693	1.000	.713	.101	.181	.162
PBC_4	.575	.620	.713	1.000	.134	.163	.270
PBC_5	.005	.131	.101	.134	1.000	.488	.685
PBC_6	.085	.129	.181	.163	.488	1.000	.595
PBC_7	.047	.190	.162	.270	.685	.595	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	2.870	2.622	3.088	.466	1.178	.036	7
Inter-Item Correlations	.346	.005	.713	.708	133.800	.066	7

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
PBC_1	17.09	21.713	.504	.520	.764
PBC_2	17.32	20.833	.614	.562	.743
PBC_3	17.44	20.126	.645	.654	.735
PBC_4	17.47	20.563	.634	.575	.738
PBC_5	17.00	23.510	.363	.484	.789
PBC_6	17.14	22.880	.386	.382	.786
PBC_7	17.07	22.409	.470	.591	.770

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Scale Statistics

Mean	Variance	Std. Deviation	N of Items
20.09	28.557	5.344	7