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**THE SUCCESS OF ACCOUNTING INFORMATION
SYSTEM (AIS) AMONG CONSTRUCTION COMPANIES
IN MALAYSIA FROM TAXATION PERSPECTIVES**

By

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**Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy,
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in Partial Fulfilment of the Requirement for the
Degree of the Master of Science
(International Accounting)**



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ABSTRACT

During the implementation of the Goods and Service Tax (GST) on 1 April 2015, taxpayers were required to invest in the use the latest accounting information system (AIS) which has been enhanced with taxation elements. The Royal Malaysian Customs Department (RMCD) introduced the GST accounting system to assist and minimise administrative costs and compliance costs among GST taxpayers. Consumers are encouraged to use the expanded accounting software system in the preparation of financial and tax reports. In this regard, the objective of the study is to examine the success factors of using AIS in construction companies. This study uses the DeLone & McLean model for measuring the success factors of AIS. Data were collected from 120 respondents working in the construction industry in Klang Valley. The study uses partial least square (PLS) software to analyse the data. The results of the study indicate that service quality, information quality and user satisfaction have significant effect on the success of using AIS. Results of the study also show that system quality is not significant in AIS actual use. This may cause from command, quickness and accuracy of information system that users are not familiar with. The outcome of this study provides insights for the companies with factors that they can leverage to improve the usage of the AIS and expect benefits from their investments in AIS implementation. In line with the findings, limitations and recommendations for future research were discussed.

Keywords: Good and Services Tax (GST), system quality, information quality, service quality, user satisfaction, net benefit, DeLone and McLean Model, Accounting Information System (AIS)

ABSTRAK

Semasa pelaksanaan Cukai Barang dan Perkhidmatan (CBP) pada 1 April 2015, pembayar cukai perlu menjana modal untuk penggunaan sistem maklumat perakaunan (SMP) terkini yang telah dipertingkatkan dengan elemen-elemen cukai. Jabatan Kastam Diraja Malaysia (JKDM) memperkenalkan sistem perakaunan CBP untuk membantu dan meminimumkan kos pentadbiran dan kos pematuhan di kalangan pembayar cukai CBP. Pengguna digalakkan menggunakan sistem perisian perakaunan yang diperluaskan dalam penyediaan laporan kewangan dan cukai. Dalam hal ini, objektif kajian ini adalah untuk mengkaji faktor kejayaan menggunakan SMP dalam syarikat pembinaan. Kajian ini menggunakan model Delone & McLean untuk mengukur faktor kejayaan SMP. Data dikumpul daripada 120 responden yang bekerja di industri pembinaan di sekitar Lembah Klang. Kajian ini menggunakan perisian “partial least square” (PLS) untuk menganalisis data. Hasil kajian menunjukkan bahawa perkhidmatan berkualiti, maklumat berkualiti dan kepuasan pengguna mempunyai kesan yang signifikan dengan kejayaan menggunakan SMP. Hasil kajian juga mendapati bahawa sistem berkualiti adalah tidak signifikan dengan penggunaan sebenar SMP. Kebarangkalian hal ini berlaku adalah disebabkan pengguna sukar memahami arahan, mendapat maklumbalas yang lambat dan ketidaktepatan maklumat daripada sistem yang digunakan. Hasil kajian ini juga dapat memberikan pandangan yang lebih jauh kepada syarikat-syarikat dengan mengambil kira faktor-faktor yang mereka dapat memanfaatkan untuk meningkatkan penggunaan SMP dan mengharapkan keuntungan daripada pelaburan mereka dalam pelaksanaan SMP. Selaras dengan penemuan kajian, batasan dan cadangan penyelidikan masa depan turut dibincangkan.

Universiti Utara Malaysia

Kata Kunci : Cukai barang dan perkhidmatan (CBP), sistem berkualiti, maklumat berkualiti, perkhidmatan berkualiti, kepuasan pengguna, manfaat, Model DeLone & McLean, sistem maklumat perakaunan

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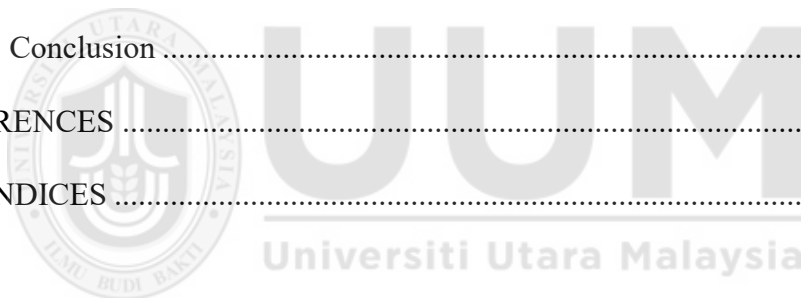
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LIST OF ABBREVIATION

| | |
|-------|--|
| AIS | Accounting Information System |
| FGR | Federal Government Revenue |
| GST | Goods and Services Tax |
| IRB | Inland Revenue Board of Malaysia |
| RMCD | Royal Malaysian Customs Department |
| RMCB | Risk Management and Coordination Branch |
| DG | Director of General |
| IT | Information Technology |
| IS | Information Systems |
| VAT | Value Added Tax |
| SPSS | Statistical Package for the Social Science |
| GAF | Goods and Services Tax of Audit File |
| SMEs | Small Medium and Enterprises |
| WPKL | Wilayah Persekutuan Kuala Lumpur |
| KLIA | Kuala Lumpur International Airport |
| SQ | System Quality |
| IQ | Information Quality |
| SvQ | Service Quality |
| AU | Actual Use |
| US | User satisfaction |
| TISSA | Tunku Puteri Intan Safinaz School of Accountancy |
| UUM | Universiti Utara Malaysia |
| VIF | Variance Inflation Factor |
| AVE | Average Variance Extracted |

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Most countries including Malaysia use tax as an economic tool in managing the country's economy. Malaysia, which is one of the developing countries, emphasizes the country's income pattern and economic growth in the face of economic trends in the era of globalisation. In the early era of development of Malaysia, around the year 1960, similar to other developing countries, the country was dependent on indirect taxes contributing 76.7% of the country's revenue (Kasipillai & Krever, 2016). Then, the country's revenue trend was inconsistent within the next 30 years as it was affected by other economic environment such as financial crisis and rising of oil prices. When Malaysian economic become stable and sound, the Government of Malaysia spends the fund from tax income for development purposes, providing facilities and infrastructure to citizen.

In general, the tax revenue under Federal Government Revenue (FGR) comprises of Direct and Indirect Taxes. Direct taxes are levied on the individual income, corporate income, petroleum income taxes, stamp duty and real property gains tax. The authority for direct tax is the Inland Revenue Board (IRB). Whereas, indirect taxes are indirectly imposed on the prices of goods or services such as import duty, export duty, excise duty, sales tax, service tax and latest up-to-date goods and services tax (GST) replacing sales tax and service tax. These indirect taxes are enforced by Royal Malaysian Customs Department (RMCD).

The system also contributes to the measurement of taxpayer's compliance rate by RMCD while auditing the accuracy of taxpayer information from registration information, business activities and information declared in the tax return. Customs Officer in Risk Management and Coordination Branch (RMCB) of RMCD filters the occasional business with filing and rating level of risk of registration, return and account registered person. Through this system, the taxpayers are encouraged and made liable to declare and file GST returns with correct, accurate, up-to-date, complete and on-time information. This is to ensure correct information and integrity as well as easy to use information for RMCD analysis and processing of taxpayers data.

Therefore, during the implementation of GST, the taxpayers are encouraged by RMCD to invest in the use of digital GST accounting systems which incorporates the integrated GST transaction record while keeping records physically (RMCD, 2014). Mansor et. al. (2016) mentioned that the importance of accurate, comprehensive and timely information contributes to the dynamic of information technology (IT) in handling the taxation information. This is agreed by Krishnan (2010) that stated the IT aspects are needed for GST implementation at Malaysia. In line with the importance of IT, RMCD had prepared the guidelines to enhance Accounting Information System with GST system. Vendors of accounting software that support this include Sage Software Sdn Bhd, Million Software Sdn Bhd, IRS Software Sdn Bhd etc. (RMCD, 2015). Table 1.1 shows the number of vendors that support the RMCD to integrate the accounting system with GST subsystems during the year 2015 and 2016.

Table 1.1
Number of Vendor of GST Software that fulfil the RMCD Requirement for year 2015 & 2016

| Type of GST Software | 2015 | 2016 |
|-----------------------------|-------------|-------------|
| Accounting Software | 197 | 209 |
| Point of Sales (P.O.S) | 7 | 17 |
| Total | 204 | 226 |

Source: RMCD (2015 & 2016)

According to the Annual Report RMCD (2016), there is a total of 431,753 GST registrants registered with RMCD in the year 2016. Distribution of the GST registrant according to the industry is as Table 1.2.

Table 1.2
Number of GST Registrant According to Industry for year 2015 and 2016

| Industry | 2015 | 2016 |
|---|-------------|-------------|
| Wholesale and Retail Trade, Repair of Motor Vehicles, and Motorcycles | 141,797 | 158,391 |
| Construction | 71,889 | 77,111 |
| Manufacturing | 49,791 | 44,189 |
| Professional, Scientific and Technical Activities | 25,156 | 27,056 |
| Financial and Insurance / Takaful Activities | 4,908 | 5,360 |
| Information and Communication | 11,946 | 12,999 |
| Administrative and Support Service Activities | 18,353 | 20,230 |
| Real Estate Activities | 10,362 | 12,517 |
| Transportation and Storage | 14,402 | 15,623 |
| Accommodation and Food Services Activities | 16,802 | 18,930 |
| Agriculture, Forestry and Fishing | 11,930 | 12,917 |
| Electricity, Gas, Steam, and air Conditioning Supply | 1,154 | 1,307 |

| | | |
|---|----------------|----------------|
| Mining and Quarrying | 2,602 | 2,855 |
| Others Service Activities | 7,589 | 8,167 |
| Water Supply, Sewerage, Waste Management and Remediation Activities | 2,665 | 3,003 |
| Human Health and Social Work Activities | 3,478 | 4,390 |
| Arts, Entertainment and Recreation | 1,942 | 2,086 |
| Education | 2,460 | 2,659 |
| Public Administration and Defence, Compulsory Social Security | 1,989 | 2,103 |
| Activities of Extraterritorial Organizations and Bodies | 48 | 52 |
| Activities of Household as Employers, Undifferentiated Goods and Services Producing Activities of Household for Own Use | 153 | 168 |
| Total | 401,416 | 431,753 |

Source: RMCD (2016)

The introduction of the GST also affects the construction sector in terms of building prices, construction capital costs and the developers' profit (Zainal, 2016). This is reflected through the cash flow of housing developers and workloads in the supply chain and refund on allowable claiming input tax. Construction sector practices complex documentations and records because the sector is based on the project-by-project which is different with the manufacturing sector that has large data using Enterprise Resource Planning (ERP) system and normally with repeating transactions with the same retailers (Pheng & Loi, 2018). The article also highlighted that account managers in the construction sector should take the action to install or upgrade accounting software so that it is easy to identify the appropriate arrangements and designs that affect the invoicing system, GST computation and submission of GST return with correct information and filed on the time set. This indicates that

construction firms are encouraged to use GST accounting software that promises benefits to the construction industry.

Despite the challenges experienced and opportunities caused by the ICT revolution in the government sector, the research on GST accounting software make some contribution to the theory and practice of successful IT use. The implementation of GST should compensate with the potential benefit and probable costs especially compliance cost. Although GST or VAT has been implemented by over 160 countries in the world, the scope of GST varies from one country to another. Nevertheless, almost all countries have incorporated the IT aspect in enhancing the GST operation. This research shows the relationship between determining the success of using IT with user satisfaction and benefits to the organisation. However, this research only solicits advice on the success of accounting information system (AIS) among construction companies in Malaysia from taxation perspectives with framework for AIS literature.

1.2 Problem Statement

About one-third of 50,000 businesses are still struggling with the new GST regime (Baker McKenzie, 2016). Most taxpayers are unable to provide accurate information on GST returns due to unclear laws and guideline. The statement is supported by the Director General (DG) that some businesses are not fully aware of the GST system and therefore are not paying the GST properly (Bernama, 2016). There are still companies or businesses that do not declare thus paying the GST amount less than they should. In addition, documents and information submitted to the RMCD are still incomplete and inaccurate which may affect the tax declaration and tax returns

processes (Bernama, 2017). For example, submission to the Customs Department that trigger non-compliance with GST containing low-quality data, tax invoice errors, handwriting invoices documents with false declaration and incomplete records.

DG also has announced that a total 400 companies have been charged under 4,000 investigation papers which have been opened for various GST related offences (Bernama, 2016). He stressed that the taxpayers are not paying GST and collecting GST correctly and some even charged GST lower than the fixed rate. In relation to this issue, from 1 September 2016, Customs Officer conducted audit visits on 200,000 from 430,000 GST-registered companies in Malaysia through an operation called GST Audit - Customs Blue Ocean Strategy (Ops CBOS). Selected industries are restaurants, retailers, building contractors, general merchandise and hardware store and entertainment centres. This audit visits aim to educate GST-registered companies on GST system, examine the correct tax declaration in GST return and giving exemption for companies which voluntarily declared wrong declaration and under payable. According RMCDs' report in the first wave of Ops CBOS, one -third of the companies face compliance problem particularly the failure to furnish GST return with accurately information due to lack of GST treatment knowledge, wrong guidance and advice, and declaring lower income in GST returns than actual income information in the financial statements (Hoh, 2016). However, the Customs department have expected these to happen during the implementation GST.

Therefore, initiatives have been taken by RMCD such as issuing guidelines to enhance the accounting information system – GST accounting software, providing GST training and seminars and obtaining grants of e-voucher for the acquisition of

integrated accounting software with the GST system element to address this problem. Apart from taxpayers being unaware of the latest GST treatment, they also have the tendency in reducing operating costs and increasing cash flows. Consequently, taxpayers are uncertain about the preparation of complete documentation with supporting evidence thus inhibits prompt auditing and analysis processes by customs audit officers. According to the Finance Minister Datuk Othman Aziz, one the biggest problem that RMCD faced - was the failure to declare by business. Consequently, RMCD introduced the GST Electronic Information System to monitor the declaration by business in 212 premises so far. This system will ensure no arrears in the declaration (Arukesamy, 2017). Compliance Management Division has provided GST Audit Framework guidelines based on the GST legal system on 20 June 2016 to assist in examining incorrect information in GST return and to assist the desk officer to analyse the GST information for prompt refund processing (RMCD, 2016). However, not all taxpayers were then aware about this framework until the audit customs officer covered and tracked GST compliance during audit visits.

Therefore, this study examines the impact of system quality, information quality, service quality, actual use, user satisfaction and net benefits to individual and organisation support on the integration of accounting information with GST known as GST accounting software. In general, the conceptual framework of this research consists of variables that relate with ability to recover errors, satisfaction of use, filing submission due, providing accurate information, user friendly to internal and external user. However, companies often do not realise the expected benefits of AIS and still do not keep the records properly. As a result, companies fail to resolve human error and maximize work efficiency to provide quality and effective information system

hence affect the customs auditing and refund process. Although these factors have been studied vastly, result however showed inconclusive findings.

1.3 Research Question

Based on the problem statement highlighted, this research therefore will focus on the success of AIS among construction companies in Malaysia from taxation perspectives.

The research attempts to answer the following questions:

- i. What are the success factors of accounting system from taxation perspective?
- ii. What are the relationship between system quality, information quality, service quality with the actual usage and user satisfaction of accounting system?
- iii. What are the relationship between actual and user satisfaction with net benefits?

1.4 Research Objectives

The objective of this research is to examine the success of AIS among construction sector in Malaysia from taxation perspectives. This research specifically seeks to fulfil the following objectives:

- i. To investigate the system quality, information quality, service quality with accounting system from taxation perspective.
- ii. To examine the relationship between system quality, information quality, service quality with the actual usage and user satisfaction.
- iii. To investigate the relationship between actual usage and user satisfaction with net benefits.

1.5 Significance of the Research

There are several factors that motivate the researcher to conduct this research. Firstly, many researchers have found a useful framework for measuring and understanding the dimension of information systems (IS). Empirical studies have created IS success model consisting of six (6) IS success variables, system quality, information quality, actual use, user satisfaction and net benefit (Petter et. al., 2008). Later, DeLone and McLean updated the previous model by incorporating the service quality as variable that demonstrates the importance of service and support in IS success (DeLone et. al., 2003) and this also has reconstructed the individual impact and the organisation impact towards net benefit.

Secondly, the accounting information system (AIS) which have embedded with GST elements is the priority in the examination of this research. Mansor (2013) mentioned that GST system should incorporate IT to ensure proper financial reporting with taxation information. Therefore, there is a need to investigate factors that contribute to the AIS implementation of GST among companies in Malaysia.

Thirdly, the construction sector is unique in the practice of documentation and comprehensive record. This sector needs to present the financial reporting according to project-by-project basis thus includes record keeping for invoice bills and bills purchases. The ability to use digital records or computer-based systems provides potential in making standard of accounting information, decrease clerical error and providing the key of financial information accounting software among registered business in construction sector.

1.6 Scope and Limitation

This research focuses on the DeLone & McLean model to investigate the success of accounting information system among one hundred twenty (120) construction companies that have been GST registered with RMCD at Wilayah Persekutuan Kuala Lumpur (WPKL), Kuala Lumpur International Airport (KLIA) and Selangor. The research objectives provide result based on GST registrant responses using the taxation accounting system as record keeping themselves during the implementation of GST starting from 1 April 2015.

Another limitation of this research is that the data collection was limit to the construction companies' responses at Klang Valley. Also, the research has been limited to 120 construction companies' perception of using taxation accounting system.

1.7 Definition of Key Terms

Goods and Service Tax (GST): GST refers to the taxation on taxable goods and service in Malaysia and transaction of goods imported and services brought in to Malaysia except for those with specific exemption. In Malaysia, a registered person under GST legislation needs to account or record the GST using GST accounting system. In the financial statement that GST does not appear as a cost but as an expense item.

Accounting information system (AIS): AIS is the data that recorded and reported financial reporting of business including taxation information.

Systems Quality (SQ): SQ refers to functionality, reliability and ease of use, flexibility, data quality, response time, documentation report quality and maintainability of the GST accounting system.

Information Quality (IQ): IQ refers to as the ability of GST accounting system to provide timely, accurate, relevant and complete taxation information to the user of GST return.

Service Quality (SvQ): SvQ is related with service potentials like quickness of services process and user satisfaction on technical competency, responsiveness, accuracy and reliability of AIS.

Actual Use (AU): AU refers to the nature of use, amount of use and frequency of use of GST accounting system.

User satisfaction (US): US relates with users' satisfaction and attitude with using the GST accounting system.

Net benefit (NB): NB relates with the success of GST accounting system with benefits to the organisation and individual.

1.8 Organisation of the Research

Five chapters are comprised in this research starting with Chapter 1 which consists of background of the research, research question, research objectives, scope, motivation and significant of the research. Chapter 2 reviews the relevant literature of the

variables on the research. Meanwhile Chapter 3 enlighten the research framework, hypothesis, research design, and measurement instrument, population of the research and research methodology of data collection. Chapter 4 discusses the findings such as demographic profile of the respondents, interpretation of the analysis result, and result of hypothesis testing. To conclude, Chapter 5 provides the discussion on the relationship between the variables and a summation of the findings. This chapter also discusses the limitation of research and recommendation for the upcoming research.



CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter describes an overview of the relevant literature relating to this research. History review of the indirect tax system implementation in Malaysia and revolution of the AIS have been presented in different sections, integration of AIS with GST system and construction sector for RMCD. The literature review have emphasised the importance of AIS that maintains the GST subsystem and discussed its' benefit for the construction sector. This chapter discusses the theories and concept of system quality, information quality, service quality, actual use, user satisfaction and net benefit to measure the effectiveness of the GST accounting system. Following review presents the coherent conceptual framework of the research.

2.2 Overview of Indirect Tax System in Malaysia

Malaysia has implemented its own tax system like other countries and the Government will making the tax policy with multiple tax treaties to avoid double taxation. The tax system in Malaysia was assesses on a financial year basis and taxpayers were subject to declaring returns under self-assessment system. Indirect taxes also known as consumption taxes have been managed by tax authority namely the RMCDQAA. Main duty of RMCD is to collect revenue and controlling the trade facilitation. The enforcement of RMCD require to ensure the compliances of legislation. Then can spur the growth of economy in maintaining the national security and welfare.

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APPENDICES



**Pusat Pengajian Perakaunan
Tunku Puteri Intan Safinaz**

TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY

Universiti Utara Malaysia

RESEARCH QUESTIONNAIRE

THE SUCCESS OF ACCOUNTING INFORMATION SYSTEM (AIS) AMONG CONSTRUCTION COMPANIES IN MALAYSIA FROM TAXATION PERSPECTIVES

Dear respondent,

The questionnaire will take fifteen minutes to complete. This research is conducted by student Matric No. 821439 of Master of Science (International Accounting) Cohort 2 whom under taking project paper about “Assessing Goods and Services Tax (GST) Accounting System Success with Delone and McLean’s Model from Audit Perspective.

Please response to questions asked objectively. The information and answers provided will be used exclusively for this research purpose only and will be treated with utmost confidentiality. Your attentive selection will be very helpful for accurate results.

| | |
|--------------------------|--|
| 9. | The precision of information output from GST accounting system is..... Insufficient : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Sufficient |
| 10. | The accuracy of information output from GST accounting system is..... Insufficient : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Sufficient |
| 11. | The consistency of information output from GST accounting system is..... Insufficient : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Sufficient |
| 12. | The currency of information output from GST accounting system is..... Inadequate : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Adequate |
| 13. | The format of information output from GST accounting system is..... Useless : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Useful |
| Service quality | |
| 14. | Prompt service has provided by GST accounting system. Inadequate : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Adequate |
| 15. | GST accounting system has visually appealing materials. Useless : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Useful |
| 16. | The user interface of GST accounting system has a well-organised appearance. Insufficient : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Sufficient |
| 17. | GST accounting system provides the right solution to organisation request. Insufficient : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Sufficient |
| 18. | GST accounting system does not give me individual attention. Inadequate : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Adequate |
| 19. | We will have up-to-date hardware and software regarding GST accounting system. Inconsistent : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Consistent |
| User Satisfaction | |
| 20. | What is your assessment on the GST accounting system? Inadequate : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Adequate |
| 21. | The experience of using GST accounting system is..... Terrible : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Wonderful |
| 22. | The satisfaction with the information from GST accounting system is..... Frustrating : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Satisfying |
| 23. | Overall the interaction with the information from GST accounting system is..... Dull : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Stimulating |
| Actual use | |
| 24. | <u>Daily use</u> : how much time do you spend with the GST accounting system during an ordinary day when you use computers? <ul style="list-style-type: none"> o Scarcely at all 1 o Less than 1/2 hours 2 o 1/2 – 1 hours 3 o 1 – 2 hours 4 o 2 – 3 hours 5 o 3 - 4 hours 6 o More than 4 hours 7 |

| | |
|--------------------|---|
| 25. | <p><u>Frequency of use:</u> How often on average do you use the GST accounting system?</p> <p>o Less than once a month 1</p> <p>o Once a month 2</p> <p>o A few times a month 3</p> <p>o A few times a week 4</p> <p>o Once a week 5</p> <p>o Once a day 6</p> <p>o Several times a day 7</p> |
| 26. | <p>I am using GST accounting system to increase the compliance with GST legislation.</p> <p>Incorrectly : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Correctly</p> |
| 27. | <p>I am using GST accounting system to increase sense of accomplishment.</p> <p>Incorrectly : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Correctly</p> |
| 28. | <p>I am using GST accounting system to increase chances of obtaining reward</p> <p>Incorrectly : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Correctly</p> |
| Net benefit | |
| 29. | <p>I am using GST Accounting system in my task because it enables me to accomplish tasks easier.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |
| 30. | <p>I am using the GST accounting system because it can save a lot of time.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |
| 31. | <p>I think I make the right choice when started using the GST accounting system.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |
| 32. | <p>I found the GST accounting system is useful in doing my job.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |
| 33. | <p>GST accounting system achieves a competitive advantage for organisation.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |
| 34. | <p>GST accounting system achieves the advantage of organisations in providing GST treatment on business activities.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |
| 35. | <p>GST accounting system contributes to the organisation in providing accurate GST listing information.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |
| 36. | <p>GST accounting system contributes to the achievement for not being penalised due to late filing submission.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |
| 37. | <p>GST accounting system reduces administration costs in filing GST-03 return.</p> <p>Fully Disagree : <u>1</u> : <u>2</u> : <u>3</u> : <u>4</u> : <u>5</u> : <u>6</u> : <u>7</u> : Fully Agree</p> |

PART B : RESPONDENT INFORMATION

| | |
|--|--|
| Please provide your information by ticking (√) the appropriate option: | |
| 38. | <p>Age</p> <p><input type="radio"/> below 29</p> <p><input type="radio"/> 29 - 39</p> <p><input type="radio"/> 40 – 49</p> <p><input type="radio"/> 50 – 59</p> <p><input type="radio"/> 60 or above</p> |
| 39. | <p>Gender</p> <p><input type="radio"/> Male</p> <p><input type="radio"/> Female</p> |
| 40. | <p>Designation</p> <p><input type="radio"/> Director</p> <p><input type="radio"/> Finance / Operation Manager</p> <p><input type="radio"/> Accountant / Financial Controller</p> <p><input type="radio"/> Account Executive</p> <p><input type="radio"/> Account cum Admin Clerk</p> <p><input type="radio"/> Other</p> |
| 41. | <p>Working experience</p> <p><input type="radio"/> Below 1 years</p> <p><input type="radio"/> 1 – 2 years</p> <p><input type="radio"/> 3 – 5 years</p> <p><input type="radio"/> 6 – 10 years</p> <p><input type="radio"/> Above 10 years</p> |
| 42. | <p>Construction categories;</p> <p><input type="radio"/> Developer of Building</p> <p><input type="radio"/> Main Contractor</p> <p><input type="radio"/> Subcontractor</p> <p><input type="radio"/> Wholesale of Construction Material</p> <p><input type="radio"/> Retailer of Construction Material</p> <p><input type="radio"/> Other</p> |

| | |
|-----|--|
| 43. | Number of employees <input type="radio"/> Less than 5 <input type="radio"/> 5 – 14 <input type="radio"/> 15 – 24 <input type="radio"/> 25 – 34 <input type="radio"/> More than 34 |
| 44. | Have you used the GST Accounting System? <input type="radio"/> Yes <input type="radio"/> No |
| 45. | Please select your GST Accounting System <input type="radio"/> Million Accounting Software <input type="radio"/> SQL Account <input type="radio"/> Emas Accounting System <input type="radio"/> Sage UBS <input type="radio"/> AutoCount Accounting Software <input type="radio"/> Proaccwin <input type="radio"/> Other (please specify) : |
| 46. | Purpose of using GST Accounting System <input type="radio"/> GST Audit Files include GST Listing for filing GST-03 return. <input type="radio"/> Preparing General Ledger for Sales, Purchase, Debtor, Creditor and Payments <input type="radio"/> Payroll <input type="radio"/> Inventory Control <input type="radio"/> All above |

Thank you for taking your precious time to complete this questionnaire. Your support in providing this information is highly appreciated.

For enquiries relating to this research, please contact the following person:

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