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**FACTORS AFFECTING TAX NON-COMPLIANCE
BEHAVIOUR OF SELF-ASSESSMENT SYSTEM AMONG
ENTERPRISES' TAXPAYERS IN JOHOR BAHRU**

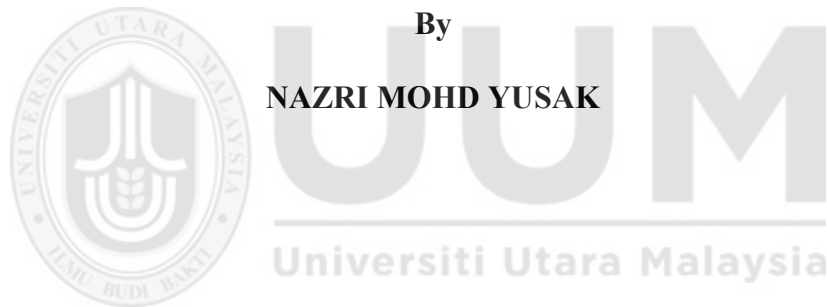
NAZRI MOHD YUSAK



**MASTER OF SCIENCE
INTERNATIONAL ACCOUNTING
TUNKU PUTERI INTAN SAFINAZ
SCHOOL OF ACCOUNTANCY**

JULY 2020

**FACTORS AFFECTING TAX NON-COMPLIANCE BEHAVIOUR
OF SELF-ASSESSMENT SYSTEM AMONG ENTERPRISES' TAXPAYERS
IN JOHOR BAHRU**



**A thesis submitted to
Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM)
Universiti Utara Malaysia
In partial fulfilment of the requirements for the Master of Science
(International Accounting)**



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Calon untuk Ijazah Sarjana
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ABSTRACT

This study aims to investigate the relationships between factors that influence tax non-compliance behaviours of enterprises' taxpayers in Johor Bahru. A total of 320 taxpayers who have been audited by the Inland Revenue Board Malaysia (IRBM) Johor Bahru branch were chosen as sample, but only 176 responded to the questionnaire sent, making up of 55.00% response rate out of 320 respondents. This study examined six independent variables, namely attitude towards paying tax, subjective norms, perceived behavioural control (PBC), tax knowledge, poor record keeping of business source documents, and time cost in preparing accounts, financial statements and submitting tax forms in relation to tax non-compliance behaviour. Questionnaire is used as the instrument for this study to assess the relationships between the above factors and tax non-compliance behaviour among enterprise taxpayers in Johor Bahru. Primary data were analysed using statistical tool and presented quantitatively in the forms of percentages, tables, statistical figures to facilitate the interpretation of the results of the data. The outcome of this study reveals that only two hypotheses namely poor record-keeping and PBC are supported and have significant positive relationships with non-compliance behaviour while the rest of the factors namely attitude, subjective norm, tax knowledge and time cost are not supported and do not have significant relationships with tax non-compliance behaviour. As such, it can be said that taxpayers' attitude leading to non-compliance behaviour is influenced by taxpayer's positive or negative evaluation of PBC measures and internal conditions like poor record-keeping. Future research in qualitative form may be able to provide deeper insights into this matter.

Keywords: Enterprises, Tax non-compliance, Perceived Behavioural Control (PBC), Poor record keeping.

ABSTREK

Kajian ini bertujuan untuk mengkaji hubungan antara faktor-faktor yang mempengaruhi tingkah laku ketidakpatuhan cukai pembayar cukai di kalangan perusahaan di Johor Bahru. Sebanyak 320 pembayar cukai yang telah diaudit oleh LHDNM cawangan Johor Bahru dipilih sebagai sampel. Walau bagaimanapun, hanya 176 responden yang menjawab kajian ini, membentuk 55% kadar respon dari 320 jumlah responden. Kajian ini mengkaji enam pemboleh ubah bebas iaitu sikap pembayar cukai, norma subjektif, kawalan gelagat ditanggap, pengetahuan cukai, penyimpanan rekod perniagaan yang lemah, dan kos masa dalam penyediaan akaun, penyata kewangan dan penyerahan borang cukai yang berkaitan dengan tingkahlaku ketidakpatuhan cukai. Soal selidik telah digunakan sebagai instrumen dalam penyelidikan kuantitatif ini untuk menilai hubungan antara faktor di atas dan tingkah laku ketidakpatuhan cukai pembayar cukai perusahaan di Johor Bahru. Data primer dianalisis dan dibentangkan secara kuantitatif dalam bentuk peratusan, jadual, angka-angka statistik untuk memudahkan pentafsiran hasil data. Hasil kajian ini menunjukkan hanya dua hipotesis iaitu kawalan gelagat ditanggap (PBC) dan penyimpanan rekod perniagaan yang lemah telah disokong dan mempunyai hubungan yang signifikan dengan tingkah laku ketidakpatuhan cukai, sementara faktor selebihnya seperti sikap, norma subjektif, pengetahuan cukai dan kos masa tidak disokong dan tidak mempunyai hubungan yang signifikan dengan tingkah laku ketidakpatuhan cukai. Oleh itu, disimpulkan bahawa sikap pembayar cukai yang membawa kepada ketidakpatuhan membayar dipengaruhi oleh tanggapan atau penilaian positif atau negatif mereka ke atas factor kawalan gelagat ditanggap (PBC) dan persekitaran dalam perusahaan seperti penyimpanan rekod perniagaan yang lemah. Penyelidikan masa hadapan dalam bentuk kajian kualitatif mungkin dapat memberikan pemahaman yang lebih mendalam berkenaan penemuan ini.

Kata Kunci: Perusahaan, Ketidakpatuhan cukai, Kawalan Gelagat Ditanggap (PBC), Kelemahan penyimpanan rekod.

ACKNOWLEDGEMENT

Alhamdulillah, all praises are only for Allah SWT, the Most Gracious, the Most Merciful. First and foremost, my gratitude to Allah SWT for allowing me to undertake this research project, and for giving me the strength, patience, and determination to face all the challenges and complete the projects on time.

My sincere appreciation to my research supervisor, Associate Professor Dr, Rose Shamsiah Shamsudin, for her assistance, guidance, advise, and encouragement throughout the course of my study. Her supports and ideas are so valuable in making this journey for knowledge an indeed, a pleasant one. And also my special thanks' to my research reviewer, Dr, Nor Zalina Mohamad Yusof, for her assistance, and guidance with thoughtful ideas and constructive comments to complete my research project successfully.

I would also like to thank my employer, the Inland Revenue Board of Malaysia (IRBM) for giving me the opportunity and permission to pursue my studies; and for giving me all the cooperation and supports needed. I truly appreciate the opportunity given to me and I hope the knowledge gained would be beneficial, not only for myself, but also in helping me to contribute more to our organization.

My gratitude also goes to my colleagues at IRBM and the taxpayers/respondents involved in helping me to successfully gathered the data needed for the study. Also, to all my classmates – Cohort 3 (2019/2020) thank you for the friendship; I really enjoy the time we spent together at the Akademi Percukaian Malaysia and feel very blessed for the supports we are giving to each other.

Last but not least, my heartfelt gratitude to the source of my strength -my parent, my wife and my children for their unconditional love, continuous support, understanding, and encouragement throughout my study. This acknowledgement is also extended to those who are involved in helping me either directly or indirectly in completing this project.



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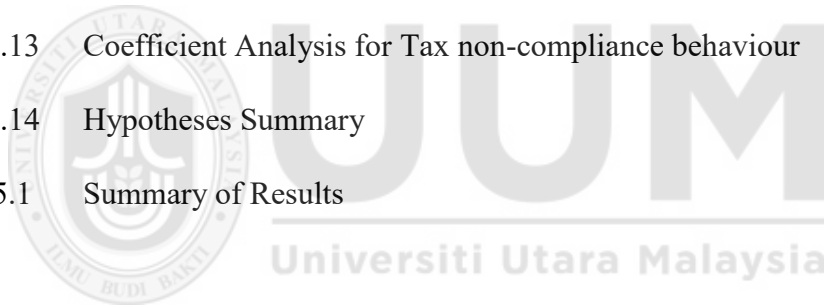
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LIST OF ABBREVIATIONS

SAS	-	Self-Assessment System
IRBM	-	Inland Revenue Board Malaysia
CCM	-	Companies Commission of Malaysia
SMEs	-	Small Medium Enterprises
SVDP	-	Special Voluntary Declaration Program
TPB	-	Theory of Planned Behavior
TRA	-	Theory of Reasoned Action
PBC	-	Perceived Behavioral Control
KMO	-	Keiser-Meir-Olkin
AVE	-	Average Variance Extracted
CITC	-	Corrected Item-Total Correlation
BtoS	-	Bartlett's Test of Sphericity
SD	-	Standard Deviation
P	-	Pearson
R2	-	Regression



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CHAPTER ONE

INTRODUCTION

1.0 Background of the study

Taxation is a major source of revenue for any government; it is needed for the purposes of a nation's development and various other government spending. Having substantial tax revenues is crucial for the government to discharge their accountability and provides for the citizens. Therefore, it is paramount that efforts are taken by the tax authorities to ensure efficient collection of tax. To achieve this, many countries have moved to the self-assessment system of taxation (SAS) as it arguably promotes efficiency in tax collection.

Under the SAS, the duty to compute chargeable income and the total tax due, is shifted from the tax authority to the taxpayers. With such system, tax assessment is seemed to be more simplified, while at the same time promoting voluntary compliance by the taxpayers. Developed countries including the United States, United Kingdom, Australia, Japan, and New Zealand; as well as developing economies such as Bangladesh, Indonesia, Pakistan, and Sri Lanka, have long migrated to such system for tax collection. Japan, for example, has adopted the SAS since the year 1947; and Bangladesh in 1981 (Sarker, 2003).

Malaysia seems to be comparatively lagged in terms of its decision to shift to the SAS. Here, the SAS has been introduced by the Inland Revenue Board Malaysia (IRBM) in stages, i.e. for companies in the year 2001, and later, for individuals in 2004. The decision

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APPENDICES



BORANG SOAL SELIDIK

Faktor yang mempengaruhi sikap ketidakpatuhan cukai dalam Sistem Taksir Sendiri di kalangan Pembayar Cukai Perusahaan (Perniagaan) di Johor Bahru

Kepada Peserta,

Tujuan kaji selidik ini dijalankan adalah untuk mengetahui tanggapan pembayar cukai terhadap faktor-faktor yang mempengaruhi sikap ketidakpatuhan cukai dalam Sistem Taksir Sendiri di kalangan Pembayar Cukai Perusahaan (Perniagaan) di Johor Bahru. Melalui kajian ini, jumpaan kajian dapat membantu LHDN mengariskan beberapa strategi untuk memudahkan dan memperbaiki tahap pematuhan cukai dalam Sistem Taksir Sendiri, dan seterusnya menyumbang kepada pembangunan negara. Oleh itu, kerjasama anda menjawab soalan-soalan ini adalah sangat dihargai.

Terdapat dua (2) bahagian dalam soal selidik ini dan ia akan mengambil masa kira-kira 10 MINIT untuk menyelesaikannya. Soal selidik kajian ini boleh diisi oleh mana-mana individu yang menjalankan perusahaan yang beroperasi di Johor Bahru.

Kajian ini juga dijalankan sebagai memenuhi salah satu syarat untuk melengkapkan Master of Science (International Accounting) saya. Semua maklum balas dalam borang kaji selidik adalah RAHSIA dan dijalankan bagi tujuan akademik semata. Terima kasih atas kerjasama. Maklum balas daripada anda amatlah diharapkan dan didahului dengan ucapan terima kasih.

Yang benar,

Nazri bin Mohd Yusak

Pelajar (No Matrik: 825231)

Master of Science (International Accounting) Universiti Utara Malaysia

nazri@hasil.gov.my / nazri8578@gmail.com

BAHAGIAN 1 – MAKLUMAT DEMOGRAFI

Sila tandakan (√) di petak yang sesuai. Terima kasih.

1. Jantina Lelaki Perempuan

2. Bangsa
 Melayu Cina India Lain-lain (Nyatakan: _____)

3. Umur
 < 25 tahun 36 – 45 tahun > 56 tahun
 26 – 35 tahun 46 – 55 tahun

4. Status Perkahwinan
 Bujang Berkahwin Ibu/bapa tunggal

5. Kelulusan Akademik Tertinggi
 Doktor Falsafah Sarjana Muda
 Sarjana Lain-lain (Nyatakan: _____)

6. Jenis Perusahaan (Perniagaan)
 Perkhidmatan Peruncitan
 Pembuatan Perniagaan atas talian
 Pembinaan Lain-lain (Nyatakan: _____)

7. Purata Pendapatan Tahunan Perusahaan (Perniagaan)
 Kurang RM 300,000.00 RM 1,000,000.00 – RM 1,999,999.00
 RM 300,000.00 - RM 499,999.00 RM 2,000,000.00 – RM 3,000,000.00
 RM 500,000.00 - RM 999,999.00 Lebih RM 3,000,000.00

8. Tempoh Perusahaan (Perniagaan) beroperasi:

kurang 1 tahun
antara 1 tahun – 3 tahun
antara 3 tahun – 5 tahun

antara 5 tahun – 10 tahun
antara 10 tahun – 20 tahun
lebih 20 tahun

9. Berapa kalikah Perusahaan (Perniagaan) telah diaudit oleh Lembaga Hasil Dalam Negeri Malaysia (LHDNM) semenjak beroperasi?

Tidak pernah
Sekali

2 kali
Lebih daripada 3 kali

10. Pernahkah anda menghadiri mana-mana seminar (secara percuma atau berbayar) yang dikendalikan oleh Lembaga Hasil Dalam Negeri Malaysia (LHDNM)?

Pernah

Tidak pernah



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BAHAGIAN 2

TAHAP PENGUKURAN KETIDAKPATUHAN CUKAI

Sila TANDAKAN salah satu nombor pada skala 1 – 5 bagi menggambarkan pendapat anda bagi setiap pernyataan berikut.

PERNYATAAN	Sangat tidak setuju	Tidak Setuju	Tidak pasti	Setuju	Sangat Setuju
------------	---------------------	--------------	-------------	--------	---------------

KETIDAKPATUHAN CUKAI DI KALANGAN PEMBAYAR CUKAI PERUSAHAAN:

1 Adakah beretika jika saya terkurang lapor pendapatan dan menuntut perbelanjaan perniagaan atau pelepasan yang tidak layak dituntut.	1	2	3	4	5
2 Saya akan berasa bersalah sekiranya saya menggunakan kelemahan undang-undang cukai untuk mengelak dan mengurangkan cukai.	1	2	3	4	5
3 Cukai menjadi satu bebanan di mana ia mendorong pembayar cukai kepada ketidakpatuhan cukai bagi meneruskan kelangsungan hayat perniagaan.	1	2	3	4	5
4 Secara keseluruhan, saya akan berasa terbeban membayar cukai yang tinggi berbanding pendapatan yang diperolehi.	1	2	3	4	5

PERNYATAAN	Sangat tidak setuju	Tidak Setuju	Tidak pasti	Setuju	Sangat Setuju
------------	---------------------	--------------	-------------	--------	---------------

TINGKAHLAKU:

1 Pihak berkuasa cukai (LHDNM) boleh diyakini dalam menguruskan sistem cukai.	1	2	3	4	5
2 Pihak berkuasa cukai (LHDNM) akan cuba berlaku adil dalam membuat keputusan ke atas kes-kes audit cukai.	1	2	3	4	5
3 Pihak berkuasa cukai (LHDNM) akan memudahkan anda membayar cukai tambahan ke atas kes-kes audit cukai.	1	2	3	4	5

4 Terdapat budaya pengelakan cukai di Malaysia dan setiap orang mempunyai peluang untuk berbuat demikian.	1	2	3	4	5
---	---	---	---	---	---

PERNYATAAN	Sangat tidak setuju	Tidak Setuju	Tidak pasti	Setuju	Sangat Setuju
------------	---------------------	--------------	-------------	--------	---------------

NORMA SUBJEKTIF:

1 Keluarga dan kawan saya berpendapat bahawa saya tidak beretika jika tidak mengisytiharkan semua pendapatan.	1	2	3	4	5
2 Keluarga dan kawan saya bersetuju dengan keputusan saya untuk menuntut perbelanjaan perniagaan yang tidak layak dituntut.	1	2	3	4	5
3 Saya berasa bersalah jika saya terkurang lapor pendapatan bercukai.	1	2	3	4	5
4 Kawan-kawan saya beranggapan bahawa saya tidak jujur dalam melapor cukai pendapatan sekiranya saya diaudit oleh pihak berkuasa cukai (LHDNM).	1	2	3	4	5

PERNYATAAN	Sangat tidak setuju	Tidak Setuju	Tidak pasti	Setuju	Sangat Setuju
------------	---------------------	--------------	-------------	--------	---------------

KAWALAN GELAGAT DITANGGAP:

1 Saya akan mematuhi undang-undang cukai jika saya memilih untuk berbuat demikian.	1	2	3	4	5
2 Saya menganggap bahawa kebarangkalian pihak berkuasa cukai (LHDNM) untuk mengesan kesalahan pelaporan cukai adalah sangat rendah.	1	2	3	4	5
3 Dengan pengetahuan dan kemahiran mengenai cukai, saya boleh memanipulasi angka perbelanjaan perniagaan.	1	2	3	4	5
4 Pihak berkuasa cukai (LHDNM) mempunyai keupayaan terhad untuk membuat pengesahan pihak ketiga mengenai pendapatan dan kos jualan perniagaan saya.	1	2	3	4	5

PERNYATAAN	Sangat tidak setuju	Tidak Setuju	Tidak pasti	Setuju	Sangat Setuju
------------	---------------------	--------------	-------------	--------	---------------

PENGETAHUAN CUKAI:

1. Saya menyedari bahawa pendapatan perniagaan yang layak dilapor mestilah direkod pada tahun taksiran tersebut.	1	2	3	4	5
2. Dalam pengetahuan saya, semua perbelanjaan peribadi dalam perniagaan tidak dibenarkan sebagai perbelanjaan perniagaan.	1	2	3	4	5
3. Saya faham bahawa rekod dan dokumen perniagaan mesti difailkan dan disimpan dengan betul dalam tempoh 5 tahun.	1	2	3	4	5
4. Saya mengetahui bahawa penipuan, pengelakkan dan pengurangan dalam melapor pendapatan akan diaudit dan kadar penalti yang dikenakan adalah antara 45% dan 60%.	1	2	3	4	5

PERNYATAAN	Sangat tidak setuju	Tidak Setuju	Tidak pasti	Setuju	Sangat Setuju
------------	---------------------	--------------	-------------	--------	---------------

REKOD PENYIMPANAN DOKUMEN:

1. Saya sangat menghargai jika diberi peluang untuk mengetahui lebih lanjut mengenai kaedah penyimpanan rekod yang betul.	1	2	3	4	5
2. Pengambilan kerani/ pegawai akaun sepenuh masa untuk membantu dalam penyimpanan rekod dan penyedia akaun perniagaan akan meningkatkan kos penggajian.	1	2	3	4	5
3. Peniaga tidak perlu menyimpan rekod transaksi yang tidak menguntungkan kerana ianya akan menjejaskan perniagaan.	1	2	3	4	5
4. Perniagaan saya tetap maju walaupun penyimpanan rekod perniagaan saya tidak teratur.	1	2	3	4	5

PERNYATAAN	Sangat tidak setuju	Tidak Setuju	Tidak pasti	Setuju	Sangat Setuju
------------	---------------------	--------------	-------------	--------	---------------

MASA DAN KOS

1	Adalah sukar untuk menggajikan kerani/ pegawai akaun yang berpengalaman dalam penyimpanan rekod dan menyediakan akaun lengkap dan betul.	1	2	3	4	5
2	Urusan menyimpan dan mengekalkan rekod perniagaan akan mengambil masa yang panjang.	1	2	3	4	5
3	Mengemukakan atau melaporkan borang cukai pendapatan pada tarikh yang ditetapkan adalah sukar bagi saya.	1	2	3	4	5
4	Menyedia dan membekalkan dokumen perniagaan kepada ejen cukai untuk menyediakan akaun perniagaan akan meningkatkan kos dan mengambil masa.	1	2	3	4	5

Sila nyatakan pandangan atau cadangan anda (jika ada) berkenaan sikap ketidakpatuhan cukai dalam Sistem Taksir Sendiri di kalangan perusahaan (Perniagaan):

Terima kasih kerana meluangkan masa mengisi borang kaji selidik ini.

Kerjasama anda amatlah dihargai.

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.664	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B1	10.90	3.368	.488	.571
B2	10.82	4.009	.460	.588
B3	10.32	3.647	.653	.465
B4	10.36	4.770	.230	.725

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.734	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C1	10.03	4.656	.503	.689
C2	10.37	3.777	.768	.537
C3	10.72	3.507	.577	.649
C4	10.53	4.891	.319	.784

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.615	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
D1	10.56	2.716	.459	.494
D2	10.29	2.950	.450	.507
D3	10.76	2.926	.468	.495
D4	10.69	3.162	.235	.670

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.627	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
E1	10.47	3.085	.586	.418
E2	10.60	3.773	.379	.578
E3	10.93	3.623	.274	.671
E4	10.32	3.772	.432	.545

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.772	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
F1	10.01	4.697	.685	.664
F2	10.16	5.007	.548	.731
F3	10.20	4.746	.553	.729
F4	10.77	4.637	.529	.746

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.863	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
G1	10.97	4.599	.611	.863
G2	11.37	4.737	.578	.875
G3	11.20	3.672	.865	.756
G4	11.20	3.875	.803	.785

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.726	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
H1	10.70	3.581	.687	.569
H2	10.86	4.043	.459	.698
H3	11.18	3.990	.391	.743
H4	11.13	3.669	.557	.641



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Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.605
Bartlett's Test of Sphericity	Approx. Chi-Square	144.647
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
B1	1.000	.617
B2	1.000	.517
B3	1.000	.726
B4	1.000	.202

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	2.062	51.556	51.556	2.062	51.556	51.556
2	.966	24.141	75.696			
3	.623	15.580	91.276			
4	.349	8.724	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
B1	.786
B2	.719
B3	.852
B4	.450

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.588
Bartlett's Test of Sphericity	Approx. Chi-Square	246.641
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
C1	1.000	.583
C2	1.000	.852
C3	1.000	.630
C4	1.000	.252

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	2.317	57.913	57.913	2.317	57.913	57.913
2	.872	21.788	79.701			
3	.620	15.507	95.209			
4	.192	4.791	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
C1	.763
C2	.923
C3	.794
C4	.502

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.630
Bartlett's Test of Sphericity	Approx. Chi-Square	101.930
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
D1	1.000	.595
D2	1.000	.592
D3	1.000	.531
D4	1.000	.201

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	1.919	47.982	47.982	1.919	47.982	47.982
2	.988	24.712	72.694			
3	.623	15.587	88.281			
4	.469	11.719	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
D1	.771
D2	.770
D3	.729
D4	.449

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.658
Bartlett's Test of Sphericity	Approx. Chi-Square	101.280
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
E1	1.000	.696
E2	1.000	.472
E3	1.000	.261
E4	1.000	.526

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	1.955	48.877	48.877	1.955	48.877	48.877
2	.909	22.713	71.591			
3	.666	16.643	88.233			
4	.471	11.767	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
E1	.834
E2	.687
E3	.511
E4	.725

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.763
Bartlett's Test of Sphericity	Approx. Chi-Square	186.830
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
F1	1.000	.724
F2	1.000	.564
F3	1.000	.577
F4	1.000	.538

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	2.403	60.074	60.074	2.403	60.074	60.074
2	.631	15.774	75.849			
3	.581	14.520	90.369			
4	.385	9.631	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
F1	.851
F2	.751
F3	.760
F4	.733

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.746
Bartlett's Test of Sphericity	Approx. Chi-Square	426.003
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
G1	1.000	.591
G2	1.000	.547
G3	1.000	.881
G4	1.000	.820

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	2.840	71.000	71.000	2.840	71.000	71.000
2	.597	14.918	85.919			
3	.452	11.309	97.227			
4	.111	2.773	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
G1	.769
G2	.740
G3	.939
G4	.906

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.660
Bartlett's Test of Sphericity	Approx. Chi-Square	182.482
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
H1	1.000	.761
H2	1.000	.516
H3	1.000	.373
H4	1.000	.597

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	2.247	56.182	56.182	2.247	56.182	56.182
2	.877	21.924	78.106			
3	.561	14.031	92.136			
4	.315	7.864	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
H1	.872
H2	.719
H3	.611
H4	.773

Descriptives

Descriptive Statistics

	N	Mean	Std. Deviation
B1	176	3.23	1.040
B2	176	3.31	.855
B3	176	3.82	.808
B4	176	3.77	.838
Tax non-compliance behaviour	176	3.5341	.62813
C1	176	3.85	.757
C2	176	3.51	.814
C3	176	3.16	1.048
C4	176	3.35	.869
Attitude	176	3.4702	.65533
D1	176	3.54	.820
D2	176	3.81	.736
D3	176	3.34	.731
D4	176	3.41	.864
Subjective norm	176	3.5256	.53791
E1	176	3.64	.871
E2	176	3.51	.814
E3	176	3.18	.990
E4	176	3.78	.763
Perceived behavioural control	176	3.5256	.59346
F1	176	3.70	.837
F2	176	3.55	.867
F3	176	3.51	.938
F4	176	2.95	.993
Tax knowledge	176	3.4290	.70199
G1	176	3.94	.761
G2	176	3.55	.747
G3	176	3.71	.843
G4	176	3.72	.827
Poor record keeping	176	3.7287	.66968
H1	176	3.92	.782
H2	176	3.77	.819
H3	176	3.44	.905
H4	176	3.49	.855
Time cost	176	3.6562	.62371
Valid N (listwise)	176		