Employees' Attitudes toward Goods and Services Tax (GST) in Open University Malaysia

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Abstract

GST is commonly known as value added tax. It's a tax government collected over the last purchase consumption. This study determines employees' attitude on GST in OUM. Quantitative method employed by gathering data through surveys. In conclusion, eight attitudes identified as a supportive attitude towards GST in OUM which include: Citizens are not ready with the implementation of GST, The time for the implementation of GST is not suitable, GST will cause an increase in the cost of living, GST has made the small business trapped into hardship, The sentences and wording in the GST guide lengthy and not user-friendly, The implementation of GST will result in products or services to be more expensive, The newly implemented GST confused the consumer, and the GST system is a legitimate way for the government to collect revenue to manage an economy. While Six attitudes identified as not supportive attitude towards GST in OUM which include: I am not sure how GST works, GST is fair to the society, GST encourage individuals to save part of their income, GST will give positive impact on me personally, The implementation of GST will improve Malaysia's economic, and GST is a good method to replace SST.

Keywords: Goods and services tax (GST); value added tax (VAT); Sales and Services Tax (SST); GST in Malaysia

1   Introduction

Goods and services tax (GST) is commonly known as value added tax (VAT). It is a tax that government collected over the last purchase consumption. Nonetheless, according to Hooper and Smith (1997), Goods and services tax is in fact collected over a different phases of the manufacturing process. Consequently, there is certainly output tax, a GST tax charges by the companies upon taxable goods and services and also input tax, a tax charged by companies on goods and services expenses. As a result it is observed that GST is not a charge to the vendors and also definitely would not show up in fiscal reports as expenses (MA, 2010).

Taxation is definitely the major income for the government. It is a mandatory charge enforced through the government with no expectancy of immediate return in benefit. Consequently, all revenue associated with corporations as well as individuals amassed in, made from or even remitted to Malaysia is liable to tax. Tax is described as a mandatory tax levy on individual and also businesses by government to boost income to finance expenses upon public services and goods (Pearce, 1990).

Malaysia has not operate a structural budget surplus ever since the Asian Financial Crisis strike in 1997. Authorities financial debt being a percentage of Gross Domestic Product (GDP) presently is located at 55.4 %. For the present time, it is controllable, however it is the actual government's capability to rule this particular spending in, along with insufficient financial change which has brought ratings agency Fitch to reduce or eliminate Malaysia's credit outlook to unfavorable this current year.

Goods and services tax seeks to boost the procedure of tax collection. As a value-added tax, the GST is a multi-stage tax, in which costs are made at each phase associated with production to end client. The GST carries a self-policing system, in which corporations routinely consider the GST in the selling cost upon inputs to other producers. This kind of indirectly administers the imposition over the GST, whilst substantially minimizing cases of tax prevention. Corporations realize that the Goods and services tax is actually claimable and also have much less motivator in order to avoid tax. By moving the tax load from producers to customers, the expense of conducting business is actually more minimized and also the profits must be given to customers by lower prices.

2   Background

The introduction of Goods and services tax (GST) in Malaysia received several arguments coming from different parties. Duty of taxpayer's related to consciousness taxpayer. In

accordance with Sumartaya & Hafidiah (2014) the taxpayer in which known as possessing awareness if they understand the logic behind why tax been present and also understand the tax regulations and principles. The Malaysian authority's effort to introduce GST has become a raising subject of interest in Malaysia. Regardless the escalating recognition and also achievement associated with GST execution worldwide (Hooper & Smith, 1997). Malaysian people usually are not completely persuaded with this particular new tax structure. The actual arguments primarily dedicated to the pros and cons produced from the new tax initiative.

Malaysia is an upper-middle revenue nation having a very wide open economic system. Its economic transition is actually shifting to the path of reaching Vision 2020 that has been structure by the previous Tun Dr. Mahathir Mohamad. Vision 2020 is a path developed in order for Malaysia to accomplish a completely developed nation by the year 2020. In addition to that, based on Tun Dr. Mahathir Mohamad, by the year 2020, Malaysia is anticipated to be a united country, having a self-confident Malaysian community, combined by powerful ethical and also moral values, living in a community which is democratic, liberal and understanding, economically and equitable, and in complete possessing a good economic system which is energetic, dynamic, effective as well as sturdy. Therefore, to have the outlined goals which were developed over the6th Malaysia Strategy in 1991, numerous endeavors are actually made by the federal government(Ishak et al., 2015).

The Malaysian Prime Minister, Dato' Seri Mohammad Najib bin Abdul Razak, had introduced the GST in which can be put in place by April 1, 2015 in line with the recently accepted GST Act 2014. Fundamentally, the motivation regarding GST has been developed within ETP, however only lately, the federal government made a decision to put into action this policy. It is considered that over the implementation of GST, the indirect tax systems is going to be far more secure instead of the earlier system involving Sales and Services Tax (SST). Hence, GST can be considered a substitute for enhanced as well as stabilized the government's income in the future.

GST rates range substantially among countries, the common Goods and services tax rates range between 5% to 25%. Significantly lower rates as well as tax dispense are usually placed on particular services and goods. Periodically, sales tax and GST accounted for 33.25% in Greece in 1998, 31% in U.K. in 1999, 42.58% in Argentina in 2000, 35.7% in Hungary in 2000, and 33.7% in Ukraine in 2000(Mohd Rizal & Ibrahim, 2011). List of countries implementing GST/VAT according to region are shown in Table 1.

Table 1. Countries implementing GST/VAT according to region

No.	Region	No. of countries
1	ASEAN	7
2	Asia	19
3	Europe	53
4	Africa	44
5	South America	11
6	Caribbean and Central & North America	19

During the Budget 2015 presentation by the Prime Minister of Malaysia Dato' Seri Najib Abdul Razak declared that Malaysia will implement Good and Services Tax as a replacing of Sales and Services Tax (SST) on 1st April 2015, GST rate is set at 6%. As for now, Malaysia offers the lowest GST rate among the ASEAN countriesas presented by the royal Malaysian customs department (RMCD). As shown in Table 2.

Table 2. The detailed list of country

Source: Royal Malaysian customs department

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Initial Rate (%)	Current Rate (%)
1	Indonesia	3,495	1984	10	10
2	Thailand	4,972	1992	7	7
3	Singapore	46,241	1993	3	7
4	Philippines	2,370	1998	10	12
5	Cambodia	897	1999	10	10
6	Vietnam	1,407	1999	10	10
7	Laos	1,320	2009	10	10

Malaysia federal government seems to have budget deficits for many years since 1997 due to Asian Economic Crisis. As a result, government authorities try to look for approaches to boost more tax and improve nation earnings. This particular earnings will spend meant for nationwide improvement. Even though, the majority of the taxpayers are not happy to devote additional on tax in which they could have response contrary to the authority's policy

(Boonyarat et al, 2014). The main target of launching the GST in Malaysia would be to increase the country profits, improve the effectiveness and efficiency of the present tax method in order to change the weaknesses of SST.

A study by Palil & Mustapha (2011)stated that the effect associated with compliance behavior to individuals' awareness has been confirmed in a number of studies. Based on the findings of (Abubakari Abdul, 2013) he discovered that taxpayers' awareness is substantially related to tax compliance.

According to Tulu (2007), additional factors including taxpayers' attitude as well as morale seen to be the consequence of insufficient awareness in which have small influence on taxpayers' attitude towards taxation. Many citizens or taxpayers might choose to comply completely with all the tax systems, but they are not able to accomplish that since they are unaware of and also insufficient understanding their total responsibilities. Perhaps they are aware of their responsibilities but they might not understand the way to adhere to it due to the fact there is no two-way communications involving the government along with taxpayers, the capability of taxpayers to abide with the tax regulations possess a strong relationship along with tax awareness.

3   Conceptual Framework

Conceptual framework is described as a plan and also network involving interconnected aspects which would include obvious and comprehensive comprehension of a phenomena. Conceptual framework can also be thought as a hypothesized model determining the actual concepts within research along with their interactions. It demonstrates an overview of the designed approach, relationships and also the ideal outcomes, building independent and dependent factors correspondingly Mugenda and Mugenda (2003).

Attitudes have relatively a direct influence on behavioral intention. Several scientists identified attitudes as a substantial forecaster associated with behavioral intention. Ajzen (1991) established that attitudes toward concurrence reveal feelings of favor as well as disfavor towards compliance behavior. In the context of taxation, Hanno and Violette (1996) employed the theory of reasoned action(TRA)as an effective theoretical groundwork and also claimed that attitudes possessed a substantial relationship with tax compliance intention.

The theory of planned behavior (TPB) suggest a model that could determine exactly how human actions are actually guided. It anticipates the existence of a certain behavior, given that behavior can be purposive. This particular theory recommends that an individual's

behavioral intention is determined by the individual's attitude in regards to the behavior and also subjective norms (Ishak et al., 2015). Figure 1. Illustrate the theory planned behavior
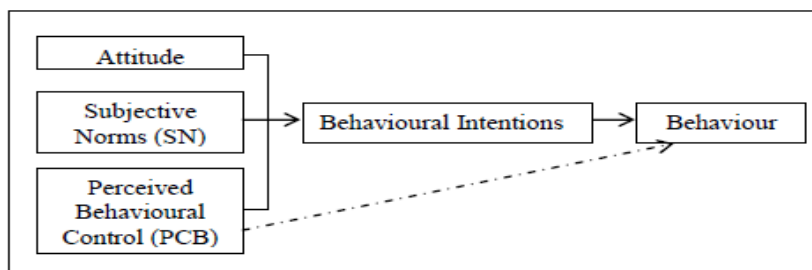

Figure 1. The Theory of Planned Behaviour

Source: Icek Ajzen (1991)

The conceptual model is actually developed as a way to comprehend the employee's perception towards the implemented GST in Malaysia, to be able to answers the research questions and objectives which were developed earlier for this study. As shown in Figure 2.
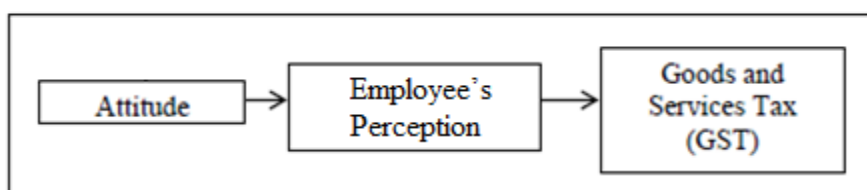

Figure 2. Conceptual Model

Conceptual model indicates the employee's perception towards GST that will be observed from one main viewpoint particularly attitude towards the conception GST. This variables will certainly outline perception and how employees see the implemented GST policy in Malaysia.

4   Research Methodology

This section details the methodological processes that were employed to conduct this study, the goal of this research that are to determine employees' attitude on GST in Open University Malaysia. As a way to determine this and achieve the study objective, the researcher has decided to employ quantitative analysis method by gathering data through surveys distributed to the employees of OUM.

The population in this study involved the employees of Open University Malaysian OUM. There are approximately 750 employees in OUM.Adopting the suggestion of Cohen et al. (2000), it is recommended to decide an acceptable sample size through a statistical table revealing the proper size of a random sample for the provided population. From the population size of this research, a representative sample (254) was drawn.

The quantitative analysis technique used in this research since it is a lot more appropriate technique to examine data gathered through the surveys given to the employees in the Open University Malaysian OUM.

A survey is actually a set of questions to that its answers are desired. It is designed with a typical list of questions and also response choices, questions that tackle specific goals, and can also consist of demographic inquiries to determine the respondent's affiliation

As recommended by (Ahmaro et al., 2014) Likert scale with 5 points is employed as it minimizes the probability of measurement error and also the violation of normality in the distribution of data. Questions were assessed on a five-point Likert type scale with 1 = Strongly Disagree, 2 = Disagree, 3 = No opinion, 4 = Agree, and 5 = Strongly Agree. Furthermore, the survey was designed with Microsoft Office Word 2013 for simpler shaping, developing, and modifying. Google drive survey tool was used to publish and distribute the developed survey

The effective use of Mean value to determine the employees' attitude on GST. The Mean is considered the most used solution in dealing with measures in an ordinal scale (Zanella, 2001). The method of making use of the Mean value was used in many publications as well as PhD scientific studies including Ahmaro et al., (2014a); Kiong (2004); Ahmaro et al,. (2014b); and Hair et al. (2010).

For this research, the researcher established the cut-off point in which represented by the Means with the value above 3. This is due to the fact that if the Means with the value above 3 is equivalent to supportive, and below 3 is not supportive.

Answers from the survey have been completely entered into SPSS release 22 and analysis started. Descriptive analysis employed for the demographic section, sections B Means valuewere adopted to discover as well as find out the employees' attitude towards GST in OUM.

5   Data Analysis and Results

This section presents and analyses the research findings from the questionnaire. The data were gathered and analyzed in response to the research question and objective. Data were analyzed by the Statistical Package for the Social Sciences (SPSS).

5.1   Demographic Findings

Demographic findings describes the background of the involved OUM employees whom participate in this study where it is consist of the demographic data including response rate, gender, marital status, education background, and job postings.

5.1.1   Response Rate

The online survey was sent to seven hundred and fifty employees where they represent the whole OUM employees. Seven weeks have been dedicated to the participants to answer the survey in which began on 8 February 2016 until was completed on 1 April 2016. Therefore, 146 surveys were completed and considered for this research in which this represent 19.4% of total number of participants. As shown in Table 3.

Table 3. Response Rate

Total Number of Sent Survey	Number of Answered survey	Overall Response Rate
750	146	19.4%

5.1.2   Gender

From the study, 50% of the participants are male, while the other 50% are Female. As shown in Table 4.

Table 4. Gender

Gender	Number of Respondents	%
Male	73	50.0
Female	73	50.0
Total	146	100.0

5.1.3   Marital Status

24.7% of the participants whom involved in this study are single, while 57.3% are married.
As shown in Table 5.

Table 5. Marital status

Marital Status	Number of Respondents	%
Single	36	24.7
Married	110	57.3
Total	146	100.0

5.1.4   Education Background

19.2% of the participants are possessing diploma degree, 39.7% are possessing bachelor
degree, 30.1% are possessing master degree, and 11.0% are possessing doctorate degree. As
shown in Table 6.

Table 6. Education background

Education Background	Number of Respondents	%
diploma degree	28	19.2
Bachelor degree	58	39.7
Master degree	44	30.1
Doctorate degree	16	11.0
Total	146	100.0

5.1.5   Job Postings

26.0% of the participants described their job postings as faculty and instructional, 63.7% are
executive, administrative, and managerial, 2.7% are professional non-faculty, 1.4% are
secretarial/clerical, and 6.2% are technical/para-professional. As shown in Table 7.

Table 7. Job postings

Job Postings	Number of	%

	Respondents	
Faculty and Instructional	38	26.0
Executive, Administrative, and Managerial	93	63.7
Professional Non-Faculty	4	2.7
Secretarial/Clerical	2	1.4
Technical/Para-Professional	9	6.2
Total	146	100.0

5.2   Analysis for the Collected Data

The analysis tool for the collected data is the Statistical Package for the Social Sciences (SPSS). SPSS has been selected as the tool for its extensive data management, exceptional graphical display, convenience and ease of managing as recommended by (Ahmaro et al., 2014). Once data is gathered, data analysis will cover reliability, and normality analysis.

5.2.1   Reliability Analysis for the Collected Data

Reliability analysis indicates the stability of the final results, and is evaluated by Cronbach's Alpha, as it has been suggested by social scientists whenever using Likert scale in a survey. For this research, The Cronbach's Alpha end result for the placed sections in the survey are greater than the minimum alpha of (0.6). In accordance with Hair et al., (1998), the questions therefore are considered to be reliable. Findings are presented in Table 8.

Table 8. Cronbach's Alpha measurement

Section	Aim	No. of Question	Value of Cronbach's Alpha
B	identifying the employees' levels of attitude towards GST in OUM	14	.73

5.2.2   Normality Analysis for the Collected Data

Normality analysis is essential to always be implemented before the rest of the analysis. Normal P-P Plot graphical method has been used to check if the data met the normality conditions. The P-P plot employed to measures the central tendency of the scientific collected

data which is employed as being a tool to determine the fitting distribution to data. Findings are presented in Figure 3.
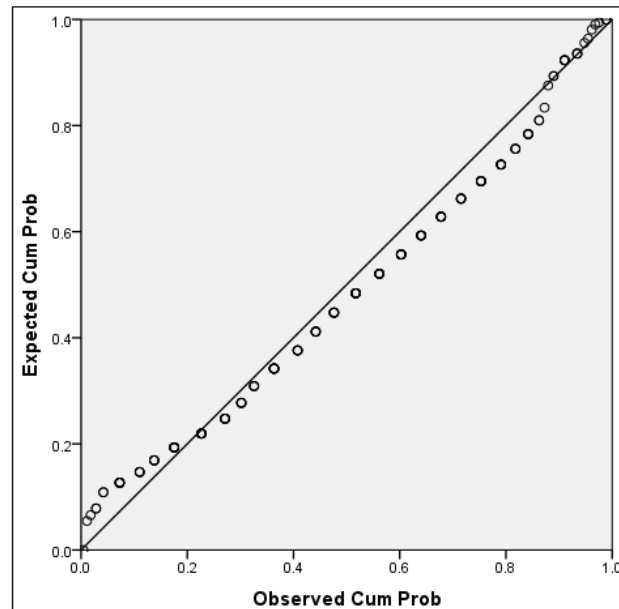

Figure 3. Normality P-P Plot of the collected data

The P-P plots above demonstrates that Plots lie closely together with the line from the left bottom to right top which would signify that no serious and high deviations. As a result, this consistently mean that the data is normally distributed.

5.3   Employees' Attitude towards GST

The researcher has adapted14 sentences to examine the employees' attitude towards GST as recommended by (Ishak et al., 2015).The researcher also established the cut-off point in which represented by the Means with the value above 3. This is due to the fact that if the Means with the value above 3 is equivalent to supportive attitude, and below 3 is not supportive attitude towards GST.The attitude and their Mean values have been are presented in Table9.

Table 9. Employees' attitude towards GST

Employees' attitude towards GST	Mean	Supportive/ Not supportive
1 Citizens are not ready with the	4.2	Supportive

	implementation of GST		
2	The time for the implementation of GST is not suitable	4.4	Supportive
3	GST will cause an increase in the cost of living	4.6	Supportive
4	GST has made the small business trapped into hardship	4.3	Supportive
5	I am not sure how GST works	2.9	Not supportive
6	The sentences and wording in the GST guide is lengthy and not user-friendly	3.8	Supportive
7	The implementation of GST will result in the products or services to be more expensive	4.5	Supportive
8	The newly implemented GST confused the consumer	4.2	Supportive
9	The GST system is a legitimate way for the government to collect revenue to manage an economy	3.1	Supportive
10	GST is fair to the society	2.4	Not supportive
11	GST encourage individuals to save part of their income.	2.5	Not supportive
12	GST will give positive impact on me personally	2.2	Not supportive
13	The implementation of GST will improve Malaysia's economic	2.7	Not supportive
14	GST is a good method to replace Sales and Services Tax (SST)	2.4	Not supportive

Eight attitudes have been identified as the adopted and supportive attitude towards GST in OUM. Supportive employees' attitude towards GST are concluded in Table 10.

Table 10. Supportive employees' attitude towards GST

Supportive employees' attitude towards GST	Mean
Citizens are not ready with the implementation of GST	4.2
The time for the implementation of GST is not suitable	4.4
GST will cause an increase in the cost of living	4.6
GST has made the small business trapped into hardship	4.3
The sentences and wording in the GST guide is lengthy and not user-friendly	3.8
The implementation of GST will result in the products or services to be more expensive	4.5
The newly implemented GST confused the consumer	4.2
The GST system is a legitimate way for the government to collect revenue to manage an economy	3.1

Six attitudes have been identified as not supportive towards GST in OUM. Not supportive employees' attitude towards GST are concluded in Table 11.

Table 11. Not supportive employees' attitude towards GST

Not supportive employees' attitude towards GST	Mean
I am not sure how GST works	2.9
GST is fair to the society	2.4
GST encourage individuals to save part of their income	2.5
GST will give positive impact on me personally	2.2
The implementation of GST will improve Malaysia's economic	2.7
GST is a good method to replace Sales and Services Tax (SST)	2.4

As a summary for this section, eight attitudes have been identified as a supportive attitude towards GST in OUM which include: Citizens are not ready with the implementation of GST,

The time for the implementation of GST is not suitable, GST will cause an increase in the cost of living, GST has made the small business trapped into hardship, The sentences and wording in the GST guide is lengthy and not user-friendly, The implementation of GST will result in the products or services to be more expensive, The newly implemented GST confused the consumer, and the GST system is a legitimate way for the government to collect revenue to manage an economy.

Six attitudes have been identified as not supportive attitude towards GST in OUM which include: I am not sure how GST works, GST is fair to the society, GST encourage individuals to save part of their income, GST will give positive impact on me personally, The implementation of GST will improve Malaysia's economic, and GST is a good method to replace Sales and Services Tax (SST)

6   Discussion

Goods and services tax (GST) is a tax government collected over the last purchase consumption. Nonetheless, GST is in fact collected over a different phases of the manufacturing process. Consequently, there is certainly output tax, a GST tax charges by the companies upon taxable goods and services and also input tax, a tax charged by companies on goods and services expenses. As a result it is observed that GST is not a charge to the vendors and also definitely would not show up in fiscal reports as expenses

Based on literature review, as a way to have an understanding of a particular individual's behavior, it is essential to find out the determining factor associated with behavioral intention. TRA postulates a couple of independent determining factors of intentions particularly, attitude toward behavior as well as subjective norms. Attitude is the level that an individual has a good or poor assessment over a specific behavior. Among the factors in which identify attitudes is behavioral belief, that involves evaluation of the results of a certain behavior.

A survey containing 14 questions designed to ascertain the employees' attitude towards GST in OUM was emailed to employees in the OUM. The majority of the respondents who participated in the study are a) married, b) possessing bachelor degree, c) and they are an executive, administrative, and managerial employees

The results from the survey indicated that 87.7% of respondents are supporting that citizens are not ready with the implementation of GST, 93.2% of respondents are supporting that the time for the implementation of GST is not suitable, 98% of respondents are

supporting that GST will cause an increase in the cost of living, 83.6% of respondents are supporting that GST has made the small business trapped into hardship, 63.7% of respondents are supporting that the sentences and wording in the GST guide is lengthy and not user-friendly, 94.5% of respondents are supporting that the implementation of GST will result in the products or services to be more expensive, 83.5% of respondents are supporting that the newly implemented GST confused the consumer, and 48.7% of respondents are supporting that the GST system is a legitimate way for the government to collect revenue to manage an economy.

The results from the survey also indicated that 48.6% of respondents are not supporting that they are not sure how GST works, 62.3% of respondents are not supporting that GST is fair to the society, 60.3% of respondents are not supporting that GST encourage individuals to save part of their income, 72.6% of respondents are not supporting that GST will give positive impact on me personally, 43.8% of respondents are not supporting that the implementation of GST will improve Malaysia's economic, and 53.4% of respondents are not supporting that GST is a good method to replace Sales and Services Tax (SST).

7   Summary of Findings

The study summary will be based upon the accomplishment of the research objective that include. The first objective of this study was to identify attitude towards GST in OUM. Fourteen questions have been employed to identify attitude towards GST.

Eight attitudes have been identified as a supportive attitude towards GST in OUM which include: 1) Citizens are not ready with the implementation of GST, 2) The time for the implementation of GST is not suitable, 3) GST will cause an increase in the cost of living, 4) GST has made the small business trapped into hardship, 5) The sentences and wording in the GST guide is lengthy and not user-friendly, 6) The implementation of GST will result in the products or services to be more expensive, 7) The newly implemented GST confused the consumer, 8) and the GST system is a legitimate way for the government to collect revenue to manage an economy.

Six attitudes have been identified as not supportive attitude towards GST in OUM which include: 1) I am not sure how GST works,2)GST is fair to the society, 3) GST encourage individuals to save part of their income, 4) GST will give positive impact on me personally, 5) The implementation of GST will improve Malaysia's economic, 6) and GST is a good method to replace Sales and Services Tax (SST)

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