

**TAX COMPLIANCE BEHAVIOUR AMONG
MALAYSIAN PROFESSIONALS: AN
EXTENSION OF MARS MODEL OF
INDIVIDUAL BEHAVIOUR AND
PERFORMANCE**

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UNIVERSITI SAINS ISLAM MALAYSIA

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PERFORMANCE**

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AUTHOR DECLARATION

I hereby declare that the work in this thesis is my own except for quotations and summaries which have been duly acknowledged.



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ABSTRAK

Isu pematuhan cukai sudah lama berlaku. Ia adalah salah satu masalah percukaaian di seluruh dunia. Di Malaysia, hasil dari pendapatan cukai merangkumi sehingga 51% daripada anggaran pendapatan kerajaan tetapi jurang cukai yang dilaporkan telah menyebabkan kerugian pendapatan kerajaan sehingga RM47 billion sejak dari tahun 2015. Daripada jumlah ini, kumpulan profesional seperti doktor, peguam, arkitek dan jurutera berhutang sejumlah besar cukai kepada Lembaga Hasil Dalam Negeri. Oleh kerana itu, faktor-faktor yang mempengaruhi pematuhan cukai di kalangan kumpulan ini adalah signifikan untuk diteliti. Fokus kajian ini adalah untuk mengkaji faktor-faktor yang menyumbang kepada pematuhan cukai di kalangan kumpulan profesional ini dengan menggunakan Model perilaku dan pelaksanaan MARS, satu model yang diambil dari model tingkah laku organisasi. Disamping itu, dua pembolehubah ditambahkan pada model tersebut, iaitu pembolehubah keagamaan dan kepekaan etika. Populasi kajian ini adalah individu pembayar cukai yang bekerja sebagai doktor, jurutera, peguam, arkitek, juruukur, dan akauntan, Pensampelan rawak mudah dan pensampelan bola salji digunakan dalam kajian ini. Sebanyak 123 respon lengkap dan berguna dikumpulkan dalam soal selidik ini. Data dianalisis menggunakan Statistical Package for Social Sciences (SPSS) dan Smart Partial Least Square (PLS). Hasil kajian menunjukkan bahawa persepsi peranan dan kepekaan etika mempunyai kesan positif terhadap tingkah laku pematuhan cukai sementara pembolehubah yang lain tidak mempunyai pengaruh yang positif terhadap tingkah laku pematuhan cukai di kalangan kumpulan profesional. Selain itu, faktor situasi dilihat dapat memperkuat hubungan positif diantara persepsi peranan dan tingkah laku pematuhan cukai. Implikasi teori dan praktikal kajian ini juga dibincangkan dalam memahami tingkah laku pematuhan cukai di kalangan kumpulan profesional di Malaysia. Pihak berkuasa cukai disarankan untuk merancang pelbagai program untuk menggalakan sikap kebertanggungjawaban sebagai warganegara sebagai usaha untuk meningkatkan tingkah laku pematuhan cukai di kalangan kumpulan ini. Hasil kajian ini hanya terhad kepada kumpulan profesional di Malaysia sahaja. Kajian masa hadapan disarankan untuk memanjangkan kajian ini dengan memasukkan kumpulan berpendapatan tinggi di Malaysia dan juga mengkaji kepatuhan kumpulan profesional di negara-negara membangun yang lain untuk membandingkan penemuan dapatan kajian ini.

Kata kunci: pematuhan cukai, Model tingkahlaku dan pelaksanaan MARS, Kajiselidik, Structural Equation Modelling

ABSTRACT

The issue of tax compliance is old as the taxes itself. It is one of the major problems for all taxation authorities across the globe. In Malaysia, tax revenue accounted up to 51% of Malaysian government budget but tax gap was reported to have caused revenue loss up to 47 billion since 2015. From this amount, it has been identified that the professionals like doctors, lawyers, architects and engineers are owing huge amount of tax and penalties to the IRB. Due to this, examining the factors that influence this group to comply with the tax law is therefore worthwhile. The focus of this study is to investigate the factors contribute to tax compliance among the professional group using the MARS Model of Individual Behaviour and Performance, an organizational behaviour model. In addition to that, two variables were added to the model which are, religiosity and ethical sensitivity. The population of this study is the individual taxpayers who works as doctors, engineers, lawyers, architect, quantity surveyor, accountant and pharmacist. Simple random sampling and snowball sampling were used in this study. A total of 123 complete and usable responses were collected using survey questionnaire. The data was analyzed using Statistical Package for Social Sciences (SPSS) and Smart Partial Least Square (PLS). The findings showed that role perception and ethical sensitivity have positive effect on tax compliance behaviour while other variables have no positive effect on tax compliance behaviour among the professionals. In addition, situational factor strengthens the positive relationship of role perception on tax compliance behaviour. Theoretical and practical implications of this study were also discussed in understanding the tax compliance behaviour among professional group in Malaysia. Tax authorities are suggested to come out with various programs on civic duties and moral obligations to increase tax compliance behaviour on this group. The findings of this study are limited to the professional group in Malaysia only. Future studies are recommended to replicate the study by including high income group in Malaysia as well as to investigate the compliance of professional group in developing countries to better compare the findings with the findings of this study.

Keywords: Tax compliance, MARS model of individual behaviour and performance, survey, Structural Equation Modelling

ملخص البحث

إن الالتزام الضريبي هي قضية نديمة ووعنبر من إحدى مشكلة رئسية لكل السلطات الضريبية ني أنحاء العالم. ني مالبزيا، نشمل إيرادات الضرائب حوالي 51 بالمائة من ميزانية حكومية ولكن أنادت النجوة الضريبية إلى أنها تسبب خسارة إيرادات ندر بمبلغ 47 مليار من سنة 2015. أثار هه الكمية الكبيرة إلى أن الماهرين منل الطبيب والمحامى والمهندس وكذلك المعمار يديون مبلغا كبيرا لمجاس الإيرادات الداخلية مالبزيا. لذلك، من العوامل الهامة ل بد من تركيزها هي آثار الالتزام الضريبي بين هه المجموعة. هدنت هه الدراسة حول عوامل الني تساهم إلى الالتزام الضريبي بين مجموعة مهنية نطبينا للمودج السلوك النردى والداء مأخوذ من نمودج نضل عن ذلك، أضانت المنغرين إلى المودج منوثر من حيث الدنية والحراسيات MARS. السلوك النظمي. الشل نية. نضل الدراسات السكانية على دانعي الضرائب منخصين ني العمل المهني منل الطبيب والمهندس والمحامى والمعمار والمسح الكمي والمحاسب والصيدلى وسكنر الشركة. هه الدراسة نحنوي على عينة عشوائية بسيطة وعينة لرة الناج. إضافة إلى ذلك، جمعت ني هه الدراسة، 123 ردا كامل من خلل السنينان البيانات باستخدام الحزمة الحصائية لعلوم (SPSS) السبائى. ولجراء نليل والمربع النجزي الصغير لإجابنا لى الالتزام الذكي (PLS). ال جمعاية وأظهرت النتائج أن مالهيم أدوار وحراسيات أخل نية لهم نأثيرا الضريبي السلوكي مع أن مغيرات أخرى ل نأثر آثارا لإجابنا لى مجموعة مهنية. بجانب ذلك، أن العوامل الظرفية نادرة على نوية العلقات الإجابية الني نخلق بمناهيم أدوار على الالتزام الضريبي. أما الآثار من جوانب نظرية ونطبئية ندرج أيضا نحت ماثرة هه الدراسة لنهم الالتزام الضريبي السلوكي مركزا على مجموعة مهنية ني مالبزيا. انترحت على سلطات ضريبية لسطلع برامج منعددة حول واجبات مدنية والزامات أخل نية لجل ارتفاع الوعى والمسؤولية لى الالتزام الضريبي السلوكي ني هه المجموعة. هه الدراسة محدودة إلى مجموعة مهنية ني مالبزيا. وأوصت على إجراء الدراسات المتبلة ل تطوير هه المجال ونشمل مجموعة ذات الدخل المنوع ني مالبزيا ومع ذلك كثف الالتزام مجموعة مهنية ني باد أخرى لمقارنة. اسنناجات ني هه الدراسة

الهيكلة المعادلة نمذجة، دراسة، للمودج نطبقي مهنية مجموعة MARS، الضريبي الالتزام : الدليلية الكلمة

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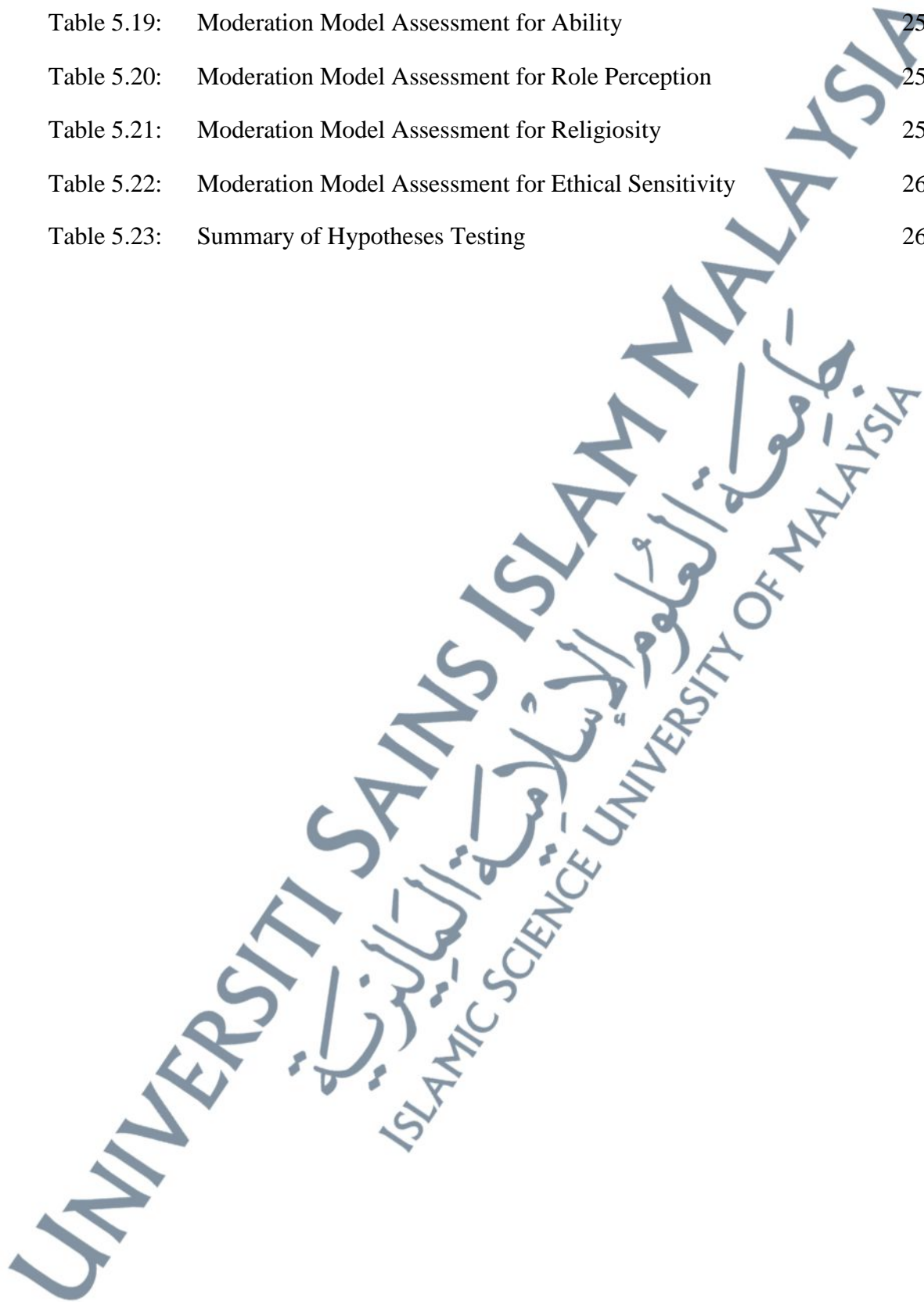
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LIST OF ABBREVIATION

AVE	Average Variance Extracted
BNPT	Basic Psychological Needs Theory
CET	Cognitive Evaluation Theory
CR	Composite Reliability
CMV	Common Method Variance
COT	Causality Orientations Theory
D2	Mahalanobis Distance
DIT	Defining Issues Test
EM	Expectation Maximization
EPF	Employee Provident Fund
EVS	European Value Survey
GCT	Goal Content Theory
IMF	International Monetary Fund
MBA	Master of Business Administration
MCSDS	Marlowe-Crowne Social Desirability Scale
MES	Multi-Dimensional Ethics Scale
MIA	Malaysian Institute of Accountants
MICPA	Malaysian Institute of Certified Public Accountants
MIRB	Malaysian Inland Revenue Board
MIRD	Malaysian Inland Revenue Department
OECD	Organization for Economic Co-operation and Development
IRB	Inland Revenue Board
OIT	Organismic Integration Theory
RMT	Relationships Motivation Theory
SAS	Self-Assessment System
SDT	Self-Determination Theory
SEM	Structural Equation Modelling
SPSS	Statistical Package for the Social Sciences
TET	Teleological Ethics Theory
TFA	Tax Fraud Acceptability
TRA	Theory of Reasoned Action
TPB	Theory of Planned Behaviour
VIF	Variance Inflation Factor
WVS	World Value Survey

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