



**BUSINESS READINESS TOWARDS IMPLEMENTATION OF
GOODS AND SERVICES TAX IN MALAYSIA**

PREPARED BY:

KHAIRUN NISA BINTI IBRAHIM 2012420912

NUR SYAFIQAH BINTI MUSTAFFA 2012849468

PREPARED FOR:

SITI NORBAYA MOHD RASHID

BACHELOR OF BUSINESS ADMINISTRATION (HONS)

FINANCE

FACULTY OF BUSINESS MANAGEMENT

UNIVERSITI TEKNOLOGI MARA

KAMPUS KOTA BHARU, KELANTAN

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BACHELOR OF BUSINESS ADMINISTRATION (HONS) FINANCE
FACULTY OF BUSINESS MANAGEMENT
UNIVERSITI TEKNOLOGI MARA
KAMPUS KOTA BHARU, KELANTAN

We, KHAIRUN NISA BINTI IBRAHIM, (I/C Number: 910309-14-6474) and NUR SYAFIQAH BINTI MUSTAFFA, (I/C Number: 910228-01-5464)

Hereby, declare that:

- This work has not previously been accepted in substances for any degree, locally or overseas and is not being concurrently submitted for this degree or any other degrees.
- This project paper is result of our independent work and investigation, except where otherwise stated.
- All verbatim extracts have been distinguished by quotation marks and sources of our information have been specifically acknowledged.

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ABSTRACT

This research focused on factors that influence the business readiness towards implementation of goods and services tax (GST) in Malaysia. In order to guide this research, there are four factors that contribute to the business readiness towards implementation of GST which are GST team, training program, goods and services pricing and IT system. The objectives of this study were (1) to investigate the business readiness for implementation of GST in term of their GST teams, training program, goods and services pricing and IT system, (2) to measure the association between business initiatives in set-up the GST team, training program, goods and services pricing and improving IT system towards the business readiness on GST implementation and (3) to investigate the factors that influence business readiness towards implementation of goods and services tax (GST).

The respondents were participants who attended the Royal Malaysian Customs seminar on the implementation of GST in business in Malaysia. A total of 125 questionnaires were distributed to the respondents. The process of analyzing and interpreting data has been presented by figures and tables using method of reliability analysis, frequency analysis, Pearson correlative and regression analysis. In overall, the business in Malaysia needs to improve their readiness on GST before it implementation on April 2015.