



**(MPKB-BRI) TAXES ASSESSMENT ARREARS: THE
INFLUENTIAL FACTORS**

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JANUARY 2013

LETTER OF TRANSMITAL



January 2013

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Dear Sir,

SUBMISSION OF PROJECT PAPER (FIN 667)

Attached is the project paper entitle **(MPKB-BRI) TAXES ASSESSMENT ARREARS: THE INFLUENCIAL FACTORS** to fulfil the requirement as needed by the Faculty of Business Management, Universiti Teknologi Mara.

Thank you.

Yours faithfully,

.....

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ACKNOWLEDGEMENT

Praise to Allah s.w.t, The Lord of the universe, for his wisdom, strength and blessings to complete this project paper. Peace and blessings of Allah be upon His Messenger Muhammad (s.a.w) .

Especially dedicated to my advisor, Madam Mursyida Binti Mahshar, thanks a lot for your untiring effort in guiding me. I am also would like to expressed my sincere appreciation and gratitude for her great analytical skills, kindness and timely responses for the completion of this research.

My thank and gratitude also goes to my second advisor Mr. Mohd Ikram Ramzi, who is always guide, give his advised, opinion as well as for his valuable help and cooperation that ease my research and also management of Majlis Perbandaran Kota Bharu Bandar Raya Islam for allowing me to conduct a research at the office.

I also would like to express my upmost gratefulness and appreciation to my great friends and colleagues for contributing ideas and giving suggestions. Last but not least, I would like to thank the entire respondents who were involved and cooperated in this research that greatly enhanced this report and those who are involved directly and indirectly in completing this research. Your consistent encouragement from the beginning is much appreciated.

TABLE OF CONTENTS

CONTENT	PAGE
TITLE PAGE	
DECLARATION OF ORIGINAL WORK	i
LETTER OF TRANSMITAL	ii
ACKNOWLEDGEMENT	iii
TABLE OF CONTENTS	iv-vi
LIST OF FIGURES	vii
LIST OF TABLES	viii
ABSTRACT	ix
CHAPTER 1: INTRODUCTION	
1.0 OVERVIEW	1
1.1 BACKGROUND OF COMPANY	1-3
1.2 BACKGROUND OF THE STUDY	4-5
1.3 PROBLEM STATEMENT	6
1.4 OBJECTIVES OF THE STUDY	7
1.5 HYPOTHESIS	8
1.6 RESEARCH QUESTIONS	9
1.7 SCOPE OF STUDY	10
1.8 SIGNIFICANCE OF STUDY	10
1.9 LIMITATIONS OF STUDY	11

ABSTRACT

This research paper is focusing on the tax assessment arrears occurs at Majlis Perbandaran Kota Bharu Bandar Raya Islam, Kota Bharu, Kelantan. The purpose of study is to identify the major factors that influenced the tax assessment arrears at MPKB-BRI. At MPKB-BRI, tax assessment become as one of the revenue received for the company. It means that, the tax collection is playing an important part to give the huge impact to the MPKB-BRI's performance. In order to study about this research, I need to know about some of the procedures taken at the Taxes Department. All of the relevant process which are using by the Taxes Department is important to be known. I need to collect all the data from the primary and secondary sources which are from the journals, articles, and internet and of course from the Taxes Department itself. All of the resources are very important while doing this research study. Tax assessment arrears is one of the big problems occurred at MPKB-BRI. This problem gives the huge impact towards the department as well as the organization. Tax assessment arrears are cause by the several factors. Most of the council need to face this kind of problem. It same goes to MPKB-BRI. This research study will identify the relevant factors that cause the tax assessment arrears at MPKB-BRI and will also find the suitable ways to overcome this problem from become worse in the future.