



UNIVERSITI TEKNOLOGI MARA
FACULTY ADMINISTRATION SCIENCE AND POLICY STUDY

FACTORS AFFECTING HOUSEHOLD EXPENDITURE POST-GST: A
CASE STUDY ON SHOPPERS AT BORNEO,
KOTA KINABALU.

NORAFIZAH THAY (2014800162)
MUHAMMAD NUR BIN MOHD ARIF (2014404742)

JUN 2016

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ACKNOWLEDGEMENT

Completing this research was a challenging project for us. However, fortunately we had the help of many parties that made this project less difficult. Our Supervisor, Madam Afida Arapa deserves special mention here. She is the one whom always help us and contribute giving us assistance in doing this research proposal and correct us whenever we made mistake and for that we will always be grateful.

Our lecturers for ADS 501, Madam Dayang Saufidah keep us motivated and on course during all those moments things were not going as planned. We thank her for always be there helping whenever we need guidance. Never forget, Madam Dr. Zuraidah and Madam Yasmin, who taught us many things about research and keep supporting us.

We would like to thank God Almighty without the blessing we will not have successfully completed this study.

Lastly, we will like to thank to our parents as always support and encouraged us in terms of financial and mentally during this study was done.

Norafizah Thay

Muhammad Nur

Bachelor of Administrative Science (Honours)

Faculty of Administrative Science & Policy Studies

Universiti Teknologi MARA, Kota Kinabalu.

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ABSTRACT

GST implementation in Malaysia has encounters many argument especially toward the society in term of the changes in spending. The GST was introduced in Malaysia since 1 April 2015 in order to ensure more transparency and to increase the revenue of the country. The study examines the main factors affecting household expenditures post-GST between price, income and satisfaction and their shopping habit based on level of income. A quota sampling of 150 shoppers that go to shopping in 1Borneo in Kota Kinabalu, Sabah will be the sample for this research. The respondents will be categorizing in 3 groups which are lower income, middle income and high income. Each of the group consist 50 respondents and will be ask based on questionnaire form. Income of the respondents has become a main factor affecting household expenditure post-GST while price and their satisfaction towards spending household products after GST are not highly be the main reason affecting their household expenditures. The shopping habit post-GST on shoppers is not highly or give low effect towards their spending and most shoppers from lower income has highly influenced by GST. The implementation of GST will give impact towards the society especially in term of spending household expenditure.

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