



**“AWARENESS, KNOWLEDGE AND ACCEPTANCE OF GOODS AND SERVICES
TAX IN KOTA KINABALU”**

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TABLE OF CONTENTS

	PAGE
TITLE	i
DECLARATION OF ORIGINAL WORK	ii
LETTER OF SUBMISSION	iii
DECLARATION	iv
ACKNOWLEDGEMENT	v
TABLE OF CONTENTS	vi
LIST OF TABLES	vii
LIST OF FIGURES	viii
ABSTRACT	x

CHAPTER 1	INTRODUCTION	PAGE
	1.0 BACKGROUND OF STUDY	1-5
	1.1 PROBLEM STATEMENT	5-6
	1.2 RESEARCH OBJECTIVE	7
	1.3 RESEARCH QUESTION	7
	1.4 SCOPE OF STUDY	8
	1.5 SIGNIFICANTS OF THE STUDY	8-9
	1.6 LIMITATION OF THE STUDY	9-10
	1.7 DEFINITION OF TERM	10
	1.8 CHAPTER OUTLINE	11
CHAPTER 2	LITERATURE REVIEW AND THEORETICAL FRAMEWORK	
	2.0 INTRODUCTION	12
	2.1 LITERATURE REVIEW	12-20
	2.2 CONCEPTUAL FRAMEWORK	21
	2.3 HYPOTHESIS STATEMENT	22

CHAPTER 3	DATA AND METHODOLOGY	
	3.0 INTRODUCTION	23
	3.1 RESEARCH DESIGN	23
	3.2 DATA COLLECTION	23-24
	3.3 SAMPLING PROCESS	24-25
CHAPTER 4	ANALYSIS AND INTERPRETATION OF DATA	
	4.0 INTRODUCTION	26
	4.1 RESPONDENT PROFILE	27-32
	4.2RESPONDENT AWARENESS ANALYSIS	33-37
	4.3 RESPONDENT KNOWLEDGE ANALYSIS	38-42
	4.4 RESPONDENT ACCEPTANCE ANALYSIS	43-47
	4.5 CORRELATION TEST	48-49
	4.6 KMO AND BARTLETT'S TEST	49-50
	4.7 BIVARIATE ANALYSIS	50
CHAPTER 5	CONCLUSION AND RECOMMENDATION	
	5.0 INTRODUCTION	51
	5.1 SUMMARY OF FINDINGS AND CONCLUSION	51-58
	5.2 CONCLUSION	59-60
	5.3 RECOMMENDATION	61-62
REFERENCE		63-64
APPENDIX		65-77

ABSTRACT

Implementation of GST in Malaysia had result on many different from both positive and negative opinions, feedbacks, questions, and responses from the taxpayers and consumers in Kota Kinabalu. The 6% of Goods and Services Tax was fully implemented on April 1st 2015.

Therefore, this research is about a study on the “Awareness, knowledge and acceptance of GST in Kota Kinabalu”. This purpose of study data was gathered using questionnaires from total of 100 respondents from around Kota Kinabalu area. Respondents were chosen randomly from various organizations which are falling under the government, semi-government, private sector, and the professionals and also not forgotten the pensioners from various locations in Kota Kinabalu. The level of awareness, knowledge and acceptance varies among the taxpayers. The acceptance on GST also varies based on their demographic profile.

This study hopes to increase the awareness, knowledge and the level of acceptance among the consumers and taxpayers in Kota Kinabalu and perhaps it could become a guide for the relevant authority to take appropriate action. This study is expected to provide a guide to the relevant authorities to develop strategies in order to increase the people awareness, knowledge and acceptance of GST and in Kota Kinabalu.