UNIVERSITI TEKNOLOGI MARA KELANTAN

RESEARCH REPORT
THE FACTORS INFLUENCE THE TAX ASSESSMENT ARREARS IN MPKB-BRI

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ABSTRACT

This study was carried out about investigate the relevant factors that influenced the tax assessment arrears at MPKB-BRI. Tax is one of the economic sources of fund for any country to control economics including Malaysian country. A total of 100 questionnaires were distributed to the selected respondents and were successfully collected back from them. The researcher had analyzed the collected data using the computer software known as Statistical Packages for Social Science (SPSS) version 20. Based on the results, there are three variables that are poor management, public facility and tax awareness. Two of the variables are significant and the other one is insignificant. The insignificant variables is taxpayer awareness. It is because the variable are not give impact to the respondents. As a result, the MPKB need to give some recommendations such as improving services, adding facility and more.

From the findings, for the analysis descriptive, the mean, the tax assessment arrears shows the value of 5.4983, poor management shows 5.4267, value of public facility shows 6.113 and tax awareness shows 4.3550. From the results obtained, value of public facility had the higher mean value and the lowest mean value was obtained by tax awareness. But for overall, researcher can conclude that the most respondent had moderate and agree with the question that had been asked.