
ACROSS BORDERS

AN OVERVIEW OF ISSUES IN
MANAGEMENT & BUSINESS / SCIENCE & TECHNOLOGY
/ SOCIAL SCIENCE & HUMANITIES
2009-2011

PROJECT TEAM

Dr. Roaimah Hj. Omar
Dr. David Loh Er Fu
Nor Raihan Abu Bakar
Siti Zuraina Gafar@Abd Ghaffar
Muhamad Hanapi Khamis
Siti Nurshahidah Sah Allam

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**Division of Research, Industrial Linkages & Alumni
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Cawangan Melaka**

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PREFACE

Across Borders is designed for use in knowledge development in various disciplines. It is written to accommodate the interest of academicians and industry. The compilation of research abstracts from different fields provides valuable information to assist the expansion of knowledge and development. It also serves as a reference for Universiti Teknologi MARA (UiTM) Melaka Campus and the Division of Research, Industrial Linkages & Alumni.

The compilation of proceeding abstracts includes 83 research abstracts that are divided into 3 sections according to their respective disciplines; Management and Business, Science and Technology, and Social Science and Humanities.

It is hoped that this book would inspire its readers to undertake further research in the specific fields or disciplines.

ACKNOWLEDGEMENT

The project team of this Across Borders would like to express their deepest appreciation to all the researchers from the various faculties for their participation. Without their on-going contributions the book would not be possible. We are indebted to the Rector of Universiti Teknologi MARA (UiTM) Melaka Campus and the Division of Research, Industrial Linkages & Alumni for mooted the idea of having this book and getting the project started.

We would like to sincerely thank all our friends, colleagues, and acquaintances for their roles, direct and indirect contributions and invaluable support in the compilation of the 83 proceeding abstracts.

SELF ASSESSMENT IMPACT TO INDIVIDUAL TAXPAYERS: EVIDENCE FROM ACADEMICIANS

Amirudin Ahmad
Rafizan Abdul Razak

ABSTRACT

Malaysia is currently implementing Self Assessment System (SAS) in administering the individual tax law and regulation. Several studies in Malaysia have revealed that Malaysian taxpayers significantly perceived SAS to be a better tax system than Formal system. Based on general perception, Malaysians are always having a good hope for any new system which is implemented by the Government. It is questionable, however, as to whether the new systems introduced by the Government really benefit the public as a whole or not. Therefore, the purpose of this paper is to study whether the implementation of SAS has brought success or failure in terms of fairness and the efficiency of the tax administration to the tax payer in general and academician specifically. This paper also intends to identify problems faced by the tax payer in adapting to the new system and to suggest possible solutions to improve SAS. Questionnaires have been distributed to academician staff from the main UiTM campus in Shah Alam and two campuses in southern zone which are Melaka and Segamat. The findings from the study suggest that academicians who do not have accounting knowledge are having problems to fill up the tax return as well as understanding the tax term used in the tax return despite their highly educated background. Majority of the respondents also agreed that they had problems to submit return via E Filing. Consistent with prior studies in general, majority of the respondents agreed that SAS failed to overcome problems which they have already faced in the formal tax system.

KEYWORDS

Self Assessment System, Official Assessment System, Inland Revenue Board