Teachers on GST Economic Mechanism: Do They Comprehend?

Norasibah Abdul Jalil
Faculty of Management and Economics, Universiti Pendidikan Sultan Idris
Email: norasibah@fpe.upsi.edu.my

Norimah Rambeli @ Ramli
Faculty of Management and Economics, Universiti Pendidikan Sultan Idris
Email: norimah@fpe.upsi.edu.my

Hamidah Yusof
Faculty of Management and Economics, Universiti Pendidikan Sultan Idris
Email: hamidah.yusof@fpe.upsi.edu.my

Noor Al-Huda Abdul Karim
Faculty of Management and Economics, Universiti Pendidikan Sultan Idris
Email: nooralhuda@fpe.upsi.edu.my

Rohaila Yusof
Faculty of Management and Economics, Universiti Pendidikan Sultan Idris
Email: rohaila@fpe.upsi.edu.my

Abstract
The main aims of this study is to determine the levels of teachers' Knowledge and Comprehension[1] on GST.[2] Other objectives are to identify the most popular medium(s) in gaining GST information and finally to discover the means difference in the level of

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[1] Referring to Taxonomy Bloom; the knowledge skill is refering to the find out skill; or in specific, the observation skill or ability to recall general or major information, concepts, facts or ideas. The Understanding skill is referring to the comprehension skill which reflects one's ability to understand information, grasp or interpret the meaning of an information, or ability to translate knowledge into a new context. See:
 https://sydney.edu.au/education_social_work/groupwork/docs/BloomsTaxonomy.pdf

[2] GST is a short form for Goods and Services Tax which is implemented on April 2015 replacing the previous Sales and Service Tax (SST) system.

Comprehension between two groups of teachers.[3] 196 teachers have participated in this study. The instrument used for data collection is questionnaire set, and the results are derived from descriptive and inferential statistic analyses. The analysis on mediums of information indicate the most popular mediums (mean score ≥ 4) are Television, Discussion with Friends and Newspaper. The overall mean score values for the Knowledge analysis is 3.289 while the overall mean score value for the Comprehension analysis is 3.01. Since the values are both ($<$ 3.5) these findings lead us to conclude that the respondents have shown to have relatively low level of knowledge and comprehension on GST. The findings for the Levene's Test has shown insignificant result which indicates there is no difference in the level of comprehension between the "Field" and the "Non-Field" teachers.

Keywords: GST, School Teachers, Economic Mechanism, Knowledge, Understanding

Introduction
Goods and Services Tax was officially implemented on April 2015. During the early periods of its implementation process, the government receive many reports and complaints from the public on the actual practice and the effect of GST, especially on the price of goods and services purchased. The confusion and questions issued by the public raised one big question regarding on their level of knowledge and comprehension on GST. In relation to this, the researchers believe it is necessary to conduct a study and investigate this situation in detail. Since the scope of study under this theme is very wide, the researcher narrows it down into a more specific scope. In particular, this study put specific focus on identifying the most popular medium as sources of information on GST and determining the level of knowledge and comprehension on GST among teachers.

Teachers is selected as our focus group because teachers are considered as the middle person or the referred persons between the government and the schools and also between the government and the society. According to Mohd Azidan (2006), teacher profession stand at a very high and important position. Society look up at teachers and view them as a group of people who not only teach and educate students but also associate with the society for social purpose and also for knowledge transfer. In line with GST implementation, teachers play very important role in assisting the government during information dissemination process. Due to its close connection with school, students and the society, teachers should first be educated so that the information transfer process pertaining the functions and operations of GST takes place efficiently. According to Sabri Ahmad (1997); if the information provider has superficial knowledge about the topic, the listener will feel tired and fail to capture the content effectively. Should the knowledge transfer process failed, the overall policy implementation of the government has high inclination to also fail.

Literature Review
The following studies put focus on the issue of Agreement, Knowledge and Understanding (Comprehension) on GST among the specific group of people or the public. The studies in the list are by Yeung (2010), Oladipupo & Izedonmi (2013), Hanum Hassan (2014), Hussin et al. (2013), Rizal Palil & Adha Ibrahim (2011), and Shahril and Habib (1999).

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[3] GST is mainly an economic mechanism and is expected to be mainly discussed in Economics, Business and Commerce subjects. Teachers who are teaching these three Subjects are categorized under the "in field" (Field) group, while those who are teaching other than these three subjects are categorized under the Non-Field group.

Yeung (2010) surveys the view of accountants in Hong Kong pertaining the implementation of the GST tax system. He focused specifically on public finance system and the tax base. The results of the study reveals that, about 59% of the respondents choose to disagree with GST implementation. The findings have prompted the Government to finally postpone the implementation of GST in Hong Kong. Oladipupo & Izedonmi (2013) focuses their study on the perceptions and attitudes of the public towards the GST in Nigeria. This study takes into account the level of education, especially the level of comprehension of the law VAT among three categories of taxpayers in Nigeria namely businessmen, professionals and the public. The hypothesis was developed to see whether there were differences in the level of knowledge about the VAT among the three groups of respondents. Results showed that most respondents have a poor knowledge of VAT taxation in Nigeria regardless of education level. Apart from that, there was no significant difference of VAT legal knowledge among the three focused groups.

Hanum Hassan (2014) conducted a perception study of GST among college students in Malaysia. The respondents are comprised of 277 University Malaysia Perlis students with different studying periods. The findings reveal that the students do not have the confidence to accept the GST system and are trapped in the negative perceptions on the impact of GST to the welfare of the people. The researcher claim this situation takes place due to inefficient information dissemination by the government or its agencies. The lacking of sufficient information, which form the knowledge and comprehension of the people will establish worries and negative perceptions.

Studies conducted by Hussin et al. (2013) focuses on the level of comprehension and the willingness of consumers to accept GST. It was conducted on 101 respondents consisting of workers in Kedah and Perlis. The results of this study found a total of 77% proclaim understand and know the government's plan to implement a new tax collection system of GST. However, 53% said that the GST is not suitable to be implemented in Malaysia. Nearly half of the respondents did not understand the role and operation of GST.

Rizal Palil & Adha Ibrahim (2011) in their study put focus on the impact of GST to the middle-income group. A total of 39 respondents participated in this study. The findings show that respondents receive little information on GST from the authorities. Many people are not sure how the GST functions and operates. The researcher make an assertion to the government to intensify its efforts in disseminating the information and put emphasis on the importance for the government to be transparent throughout the information dissemination process; by conveying the risks that may come along with the implementation of the new tax and the measures to be taken to treat the problems.

The current study assimilates the studies done by Hussin et al. (2013), and Rizal Palil & Adha Ibrahim (2011). However, the scope of the current study concentrates on the Knowledge and the Understanding (Comprehension) level of GST among teachers.

Research Methodology
This study is an exploratory type of study which involves primary data collection and also secondary data. The instrument used for primary data collection is a set of questionnaires. In general, the questionnaire set is divided into four parts in the following order; Personal details

or demographics data, followed by sets of questions that measures medium of GST information, and also degree of knowledge and comprehension on GST among teachers. The response by the respondents are documented in the Likert Scale format which extends from minimum value of 1 (Strongly Disagree); 2 (Disagree) 3(Not Sure), 4 (Agree) dan 5 (Strongly Agree).

From a total of 300 sets of questionnaires, 196 sets have successfully answered the questions. To reach all the objectives stated at the earlier part of this paper, the data are analyzed by using the descriptive statistics method (for objectives 1 to 3) and inferential statistics method to fulfil objective 4. The second method uses the T-test to identify the means difference on GST comprehension between the two focused groups (the "Field" teachers – those who are teaching business, commerce and economics subjects vs. the "Non-field" teachers – referring to those who are not within the business and economics fields. The results are generated by using the SPSS software.

A pilot study is conducted on 30 respondents and the overall results is shown in Table 1. The Cronbach Alpha value documented for all sections is > 0.7. According to Mohd Najib Abdul Ghafar (1999), an alpha value between 0.6 to 0.7 is acceptable and then alpha value in excess of 0.8 is considered as excellent.

Table 1 :
Reliability Test Results

Tests	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
Mediums	.811	.798	12
Knowledge	.773	.755	14
Understanding	.837	.837	12

THE FINDINGS

The discussion in this section covers the following topics; Respondents Profile, Mediums of Information, Knowledge and Comprehension analyses, and finally the Test on Means Difference.

Respondents Profile

In general, majority of the respondents are female teachers (70%), Malay by race (88%), married (90%), and 77% are bachelor degree holders. The distribution for the Age item shows the highest percent (21.4%) is at age category between (41-45 years), followed by next two age categories; (31-35) and (46-50), each documents a 16.3 % score and a 16.8% score. The next highest scores of 14.3% are recorded for the following age categories; (26-30) and (36-40). The other age categories score less than 10%.

Mediums of Information

The overall results for Mediums of Information analysis are portray in Table 2.

Table 2:
Mediums of Information

No.	Mediums	Min	Std. Dev.	Rank	No.	Mediums	Min	Std. Dev.	Rank
1	Billboard	2.76	1.288	3	7	Pamphlets	2.84	1.298	3
2	Television	4.31	0.797	1	8	Official Web.	2.90	1.226	3
3	Poster/Banner	2.96	1.185	3	9	Seminar	2.44	1.173	3
4	Facebook	3.16	1.378	3	10	Talk/.Speech	2.52	1.209	3
5	Blog	3.02	1.318	3	11	Newspaper	4.00	0.966	1
6	Radio	3.67	1.126	2	12	Discussion with friends	4.02	0.850	1

Note: the description of the ranking order.
1: Mean ≥ 4: most popular; 2: 3.5 ≤ mean < 4: moderately popular; 3: Mean < 3.3: least popular

The results in Table 2 demonstrate the most popular mediums (mean score ≥ 4) for GST information dissemination are Television, Discussion with Friends and Newspaper. Radio is categorized as moderately popular ; others in the list are considered as least popular mediums.

Knowledge Analysis

The overall results of this analysis is displayed in Table 3. To ease the discussion, the researcher simplify the scales into two general categories. For positive (direct) item statements, inputs under the scales of 1-3 are categorized as "Not Knowing" and inputs under scales of 4 to 5 are categorized as "Knowing". For the negative item statements, the response options involving scale 1 and 2 are classified as "Knowing" category and inputs involving scales 3,4 and 5 are classified as "Not Knowing" category. Based on results display in Table 3; items number 1, 4-8 and 11 are positive statements, while items number 2-3, 9-10, and 12-14 are negative statements.

Table 3
Analysis on Knowledge

Bil	Item	Freq. Stats.	Scale 1 (STS)	2 (TS)	3 (TP)	4 (S)	5 (SS)	Mean	Std. Deviation
1	1 have knowledge on GST	F	3	14	67	93	19	3.57	0.823
		%	1.5	7.1	34.2	47.4	9.7		
2	The GST (Goods and Services Tax) system is implemented on the 15 April 2015.	F	55	20	39	56	26	2.89	1.428
		%	28.1	10.2	19.9	28.6	13.3		
3		F	34	19	37	61	45		

								Mean	SD
	GST is an additional tax to the existing tax that we have in the system.	%	17.3	9.7	18.9	31.1	23.0	**3.33**	1.387
4	GST is a new tax system that replaces the old tax system (Sales and Service Tax)	F	14	10	33	81	58	**3.81**	1.132
		%	7.1	5.1	16.8	41.3	29.6		
5	The GST rate is 6%.	F	7	5	11	74	99	**4.29**	0.951
		%	3.6	2.6	5.6	37.8	50.5		
6	GST is implemented for the purpose to increase Government's revenue.	F	8	5	24	86	73	**4.08**	0.982
		%	4.1	2.6	12.2	43.9	37.2		
7	GST is .implemented to increase the welfare of the people.	F	66	12	41	55	22	**2.77**	1.448
		%	33.7	6.1	20.9	28.1	11.2		
8	GST implementation is expected to encourage more development projects.	F	49	19	48	52	28	**2.95**	1.393
		%	25.0	9.7	24.5	26.5	14.3		
9	GST is imposed to the buyer only.	F	52	20	52	37	35	**2.91**	1.439
		%	26.5	10.2	26.5	18.9	17.9		
10	GST is imposed to the manufacturer and the buyer only.	F	50	26	60	37	23	**2.78**	1.331
		%	25.5	13.3	30.6	18.9	11.7		
11	GST is imposed to every agent that is involved in the production networking (manufacturer, wholesaler, entrepreneur) and also to the final buyer.	F	14	17	40	66	59	**3.71**	1.191
		%	7.1	8.7	20.4	33.7	30.1		
12	Motor parts and furniture are categorized as products under Zero GST.	F	58	17	62	30	29	**2.77**	1.405
		%	29.6	8.7	31.6	15.3	14.8		
13	Flour, rice, sugar, and fish are categorized as products under GST Exempted.	F	28	18	42	50	58	**3.47**	1.375
		%	14.3	9.2	21.4	25.5	29.6		
14	Services from the health, transportation and education industries are	F	39	15	77	39	26	**2.99**	1.269
		%	19.9	7.7	39.3	19.9	13.3		

under the category of Standard GST.		
OVERALL MEAN SCORE	**3.289**	0.449

In identifying the knowledge level of the respondents by the mean values; scores that value (≥ 4) is categorized as having relatively "High Level" of knowledge, mean score values of (3.5 ≤ means score < 4) is categorized as having relatively "Medium (or moderate) Level" of knowledge, and finally mean score values of (< 3.5) are categorized as having relatively "Low" level of knowledge on the item statements or on GST. Based on the results displayed in Table 3, we may infer that the higher mean scores; which reflect the "Knowing" level of the respondents, are observed in items 1, 4, 5, 6 and 11. Of all items, the highest mean score of 4.29, which shows a majority of 81.1% appear to agree with the statement 5 that says, "The GST rate is 6%". The next highest mean score is documented in item 6 by the value of 4.08. The results show more than 81% of the respondents choose to agree with item statement that says; "GST is implemented for the purpose to increase Government's revenue". The score of these two items signifies a relatively high Level of knowledge of the respondents on the item statements.

The following highest mean scores are documented in items 4, 11 and 1 by the values of 3.81, 3.71 and 3.57. In particular, the respondents have demonstrated relatively moderate level of knowledge on the item statements that say; "GST is a new tax system that replaces the old tax system (Sales and Service Tax)", "GST is imposed to every agent that is involved in the production networking (manufacturer, wholesaler, entrepreneur) and also to the final buyer", and "You have knowledge on GST".

The rest of the items (2, 3, 7, 8, 9, 10, 12, 13, and 14) have all documented mean score values of less than 3.5. In specific, the respondents have shown a relatively low level of knowledge on these item statements. The overall mean score values for the Knowledge analysis is 3.289. Since the value is (< 3.5), here we may conclude that the respondents show a relatively low level of knowledge on GST.

Comprehension (or Understanding) Analysis
The findings of this analysis are summarized in Table 4. To facilitate reporting and discussions, the scale is simplified into two categories; namely 'Do not Comprehend' and 'Comprehend" categories. The items statements issued in this analysis are divided into two types; the positive and the negative statements. Items 2, 3, 9, 11 are 12 are positive while items 1, 4, 5, 6, 7, 8 and 10 are negative statements. The comprehension level is identified by the mean values; scores with value (≥ 4) is categorized as having a relatively "High" level of understanding, score with values (3.5 ≤ means < 4) is categorized as having a relatively "Moderate (or medium)" level of understanding, and finally mean score values of (< 3.5) is categorized as having a relatively "Low" level of understanding on the item statements or on GST.

Based on the results displayed in Table 4, the highest mean score value (3.85) is documented in item 7 that says, "GST burdens the people because before this government does not impose tax on purchases of goods and services" in specific, more than 64% of the respondents appear to agree with the issue statement. The next highest mean score (3.77) is

documented in item 9 which states, "You are a customer of Bank A and you make withdrawals at Bank B's ATMs. The GST by the rate of 6% will be charged on the withdrawal service".

Table 4
Analysis on Understanding

Bil	Item	Freq. Stats.	Scale					Mean	Std. Dev.
			1	2	3	4	5		
1	GST will not be imposed on the purchase of a new Samsung Note 4.	F	85	19	41	20	31	**2.45**	1.510
		%	43.4	9.7	20.9	10.2	15.8		
2	Your mother falls sick and gets medical treatment at the public hospital. GST will be imposed when making payment for the medical service.	F	82	24	43	27	20	**2.38**	1.404
		%	41.8	12.2	21.9	13.8	10.2		
3	Your neck is aching, and you go to a private hospital for a treatment. GST will be imposed when making payment for the medical service.	F	49	20	49	40	38	**2.99**	1.446
		%	25	10.2	25	20.4	19.4		
4	You go to the market and buy fish and vegetables. Zero Rated GST will be imposed when making payment for the goods.	F	38	22	45	39	52	**3.23**	1.451
		%	19.4	11.2	23	19.9	26.5		
5	You go to school/workplace by taxi. The Exempted GST will be imposed when making payment for the service.	F	34	19	77	32	34	**3.07**	1.285
		%	17.3	9.7	39.3	16.3	17.3		
6	You wish to cook canned sardine as part of your lunch menu. Canned sardine is a product under GST Exempted category.	F	51	24	54	34	33	**2.87**	1.415
		%	26	12.2	27.6	17.3	16.8		
7	GST burdens the people because before this government does not impose tax on purchases of goods and services.	F	17	12	41	39	87	**3.85**	1.290
		%	8.7	6.1	20.9	19.9	44.4		
8		F	75	25	34	24	38		

#	Statement								
	You are a customer of Bank A and you make withdrawals at Bank A's ATMs. The GST by the rate of 6% will be charged on the withdrawal service.	%	38.3	12.8	17.3	12.2	19.4	2.62	1.556
9	You are a customer of Bank A and you make withdrawals at Bank B's ATMs. The GST by the rate of 6% will be charged on the withdrawal service.	F	27	8	28	53	80	3.77	1.382
		%	13.8	4.1	14.3	27	40.8		
10	The charge rate on withdrawals at ATM machines is 6% of the amount of money withdrawn.	F	88	26	35	20	27	2.35	1.472
		%	44.9	13.3	17.9	10.2	13.8		
11	You expect to receive good effect after GST implementation.	F	82	20	54	22	18	2.36	1.361
		%	41.8	10.2	27.6	11.2	9.2		
12	You expect the economy will receive good effect after GST implementation.	F	77	25	50	19	25	2.44	1.415
		%	39.3	12.8	25.5	9.7	12.8		
	Overall mean score							3.01	0.469

Near 68% choose to agree with this item statement. The fact that the mean score values for both items (7 and 9) are (3.5 ≤ mean < 4); we may conclude, the degree of comprehension of the respondents in dealing with these two item statements is relatively moderate.

The rest of the items (1, 2, 3, 4, 5, 6, 8, 10, 11, and 12) have all documented mean score values less than 3.5, which denotes the respondents have shown a relatively low level of understanding on those item statements. The overall mean score values for the Understanding analysis is 3.01. Since the value is (< 3.5), here we may conclude, the respondents have shown a relatively low level of understanding on GST.

Analysis Of Means Difference Between The "Field" Vs. The "Non-Field" Teachers
Table 5 shows the distribution of teachers by subjects taught at schools. A total of 13 respondents (6.6%) are categorized as teaching "in the field" (Field) subjects, while the other 183 (93.4%) are categorized as teaching outside the field (Non-field) subjects.

Table 5
The Field and Non-field Data Distribution

Group	Frequency	Percent	Valid Percent	Cum. Percent
FIELD	13	6.6	6.6	6.6
NON-FIELD	183	93.4	93.4	100.0
Total	196	100.0	100.0	

The test of means difference is carried out to fulfil the fourth objective. This study used T-test statistical methods to obtain the coefficient values which will answer the question that says; "Is there any difference in the level of understanding of GST between the two groups ("Field" vs. "Non-field") of teachers?

Table 6:
Test of Means Difference (in Understanding) between Two Groups of Teachers

		Levene's Test for Equality of Variances		t-test for Equality of Means					95% C.I of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Diff.	S.E Diff.	Lower	Upper
T_understanding	Equal variances assumed	.243	.623	.445	194	.657	.060	.135	-.206	.326
	Equal variances not assumed			.413	13.477	.686	.060	.145	-.253	.373

Based on the Levene's Test for Equality of Variances results; the F-stat value is 0.243 and the P value is 0.623. Since the P-value is > 0.05, we may infer that the result obtained is not significant. The results derived from the t-test for Equality of Means show the following P values; 0.657 dan 0.686, while the results of the t-test show the following t-values; 0.445 and 0.413. Since the documented P-value > 0.05, the finding is considered insignificant. In aggregate, we may imply there is no means difference between the two focused groups. In specific, there is no significant difference in the level of Understanding between the "Field" and the "Non-field" teachers.

Conclusion & Discussion
The overall objectives of this study are; to identify the most popular medium(s) of information used by teachers to obtain information on GST, to determine the "Knowledge" level of the teachers on GST; to determine the "Comprehension or the Understanding" level of the teachers on GST and finally to discover the means difference in the level of "Comprehension or Understanding" between the two groups of teachers (Field vs. Non-Field). A total of 196 respondents have participated in this study. The results are obtained by using descriptive and inferential statistic analyses which employs SPSS 22. The findings of the study documented; the most popular (mean ≥ 4) mediums for GST information dissemination among the respondents are Television, Discussion with Friends and Newspaper. Radio is categorized as moderately popular and other mediums in the list are categorized as less popular mediums. The second analysis which focuses to measure the Knowledge level of the respondents has figure out the two highest mean score of 4.29 and 4.08 are observed in items 5 (The GST rate is 6%) and 6 (GST is implemented for the purpose to increase Government's revenue). The results signify the respondents have a relatively high level of knowledge on the subject matter. The means score for items 4, 11 and 1; by the values of 3.81, 3.71 and 3.57, signify that the respondents are having a relatively moderate or medium level of knowledge on the item statements, and the rest of the items (2, 3, 7, 8, 9, 10, 12, 13, and 14) have all

documented mean score values less than 3.5. This findings provide indication that the respondents are having a relatively low level of knowledge on the item statements issued. The overall mean score values for the Knowledge analysis is 3.289 (or < 3.5) which lead us to conclude that the respondents show a relatively moderate level of knowledge on GST.

The third analysis which aims to fulfil objective 3 shows the highest mean score value (3.85) is documented in item 7 (GST burdens the people because before this government does not impose tax on purchases of goods and services), while the next highest mean score (3.77) is documented in item 9 (You are a customer of Bank A and you make withdrawals at Bank B's ATMs. The GST by the rate of 6% will be charged on the withdrawal service). The fact that the mean score values for both items (7 and 9) are (3.5 ≤ mean < 4); we may conclude, the Comprehension (or Understanding) level of the respondents in dealing with these two item statements is relatively moderate. The rest of the items (1, 2, 3, 4, 5, 6, 8, 10, 11, and 12) are in the category of having a relatively low level of Understanding on the item statements. The overall mean score values for the Understanding analysis is 3.01. Since the value is (< 3.5), here we may conclude that the respondents have shown a relatively low level of comprehension on GST.

The results for the last analysis reported the results for the Levene's Test for Equality of Variance. The observed F-stat values is 0.243 and the P values is 0.623. Since the P-value is > 0.05, the result is not significant. The results derived from the t-test for Equality of Means show the following t and P values of (0.445 and 0.413) and (0.657 dan 0.686). Since the documented P-values are all > 0.05, the findings are considered insignificant. In aggregate, we may conclude there is no mean difference between the two focused groups, or in simple words, there is no difference in the level of comprehension (or understanding) between the "Field" and the "Non-field" teachers.

Discussion
Historically, GST implementation plan was first mentioned as early as in 1988, namely during the tabling of Budget 1989 by the Minister of Finance at that time. However, the intention to implement this new tax system had to be postponed. The suspension period takes about 26 years; in which during the period the Government had conducted a thorough and comprehensive review on the structure, process and impact, and also took serious initiative to educate the public on the importance of the new tax system and its operation in the economy. At last, the GST tax system is officially implement in Malaysia on April 2015 after a 26 years' postponement.

In relating to the current study, we may consider the results obtained do not only provide a measure on the level of public or specifically teachers' understanding on GST; but also automatically reflect the efficiencies of Government Programs in educating the public throughout the 26 year periods of GST implementation postponement. The low levels of overall mean score values in the Knowledge and Comprehension analyses provide indication that the government's effort in educating the public on GST is relatively not successful. To improve this situation, the government must conduct a post mortem to understand the situation better and later must come with a strategic plan that captures all aspect of interactions that takes place in the economy when GST is enforced.

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