# Factors Influencing Polytechnic Students' Readiness to Comply with Taxes in the Future

Ku Ahmisuhaiti Binti Ku Ahmad[1,a], Hyrida Binti Othman[1,b] and Muhammad Hafidz Bin Haidzir[1,c]

[1]*Department of Commerce, Politeknik Port Dickson, 71050 Si Rusa, Negeri Sembilan, Malaysia*

[a]*Corresponding author: ahmisuhaiti@polipd.edu.my*
[b]*hyrida@polipd.edu.my*
[c]*hafidz@polipd.edu.my*

**Abstrak.** Tax awareness refers to the level of knowledge, understanding, and readiness of individuals to voluntarily carry out their responsibility of paying taxes to the state. High tax awareness is crucial to ensure the effectiveness of the taxation system in generating national revenue and reducing tax non-compliance among citizens. This study was conducted to assess tax awareness among polytechnic students by focusing on four independent variables: tax knowledge, attitude, the role of tax authorities, and tax morale. Data collection was carried out through a questionnaire distributed to 207 polytechnic students. The findings revealed that all independent variables had a positive relationship with the students' level of tax awareness. Tax morale was found to be the most significant contributing factor in enhancing tax awareness, followed by the role of tax authorities, attitude, and tax knowledge. This study is expected to assist relevant authorities and the Lembaga Hasil Dalam Negeri (LHDN) in designing appropriate tax education strategies in polytechnics to produce tax-literate students who have a positive attitude toward fulfilling their tax obligations and are ready to become compliant taxpayers once they meet the required income threshold in the future. Overall, this research contributes to the literature on tax awareness among the younger generation and can serve as a reference for stakeholders in planning more effective tax education programs in Malaysia.

**Keywords:** Tax Knowledge, Tax Morale, Attitude, Tax Awareness, Polytechnic

## 1. INTRODUCTION

Tax compliance is an important agenda emphasized by both tax administrators, namely the Inland Revenue Board of Malaysia (IRBM/LHDN) and the Royal Malaysian Customs Department (RMCD/KDRM), particularly after the implementation of voluntary self-assessment. In Malaysia, tax administration is divided into two categories: direct taxes collected by LHDN and indirect taxes administered by RMCD. Revenue collected from both types of taxes forms the main source and an important instrument of government income to finance services, infrastructure, management expenses, and several critical programs deemed necessary for the development and stability of Malaysia [4].

Tax compliance is defined as the willingness of taxpayers to pay the taxes that are due. Tax non-compliance, on the other hand, refers to the failure of an individual to register, submit tax returns within the stipulated time frame, report the correct amount of income, claim the proper deductions, reliefs, or rebates, as well as to pay all taxes within the required period (Muhammad et al., 2016). Since tax revenue is one of the largest contributors to a nation's income, tax non-compliance has a negative impact on national finances as it reduces tax collection. This in turn affects the quality of services that can be enjoyed by the public.

**Table 1**. Breakdown of Entities That Failed to Report Actual Income

| ENTITY | TOTAL |
|---|---|
| Individuals | 23,751 |
| Businesses/Companies | 7,847 |
| Total | **31,598** |

*Source: Bahagian Komunikasi, Pejabat CEO LHDN (14 June 2022)*

From the total of 31,598 entities, 23,751 were individuals, while the remaining 7,847 were businesses, companies, and others. This statistic shows that the issue of tax non-compliance remains critical and must be addressed by the government. To tackle this issue, LHDN has outlined three main approaches, namely awareness, education, and services [14]. The level of compliance among taxpayers in a country reflects the tax knowledge acquired by its citizens, as well as their relationship with and trust in the government [17]. If citizens have a better understanding of the tax system and believe that the government prudently uses the taxes, they pay to finance national expenditures, their likelihood of complying with taxes will increase. Therefore, citizens should be introduced to tax education and tax awareness programs from a young age to prevent future non-compliance [22].

Several studies related to tax compliance have been conducted [2][20][35]. However, these studies mainly focused on individual workers with taxable income, companies, or business owners, and did not take into account the perspective of future taxpayers. Understanding tax compliance behavior among students (future taxpayers) is essential since they will bear the responsibility of compliance in the future. Higher education students are expected to enter the workforce after graduation and are likely to earn taxable income [22]. Hence, this study is justified, as polytechnic graduates represent the group of future taxpayers being referred to. Therefore, this study was carried out to examine the factors influencing tax awareness among polytechnic students from the aspects of tax knowledge, personal attitude, the role of tax authorities, and tax morale.

## 1.1 Problem Statement

International travel bans were imposed on 180,216 individuals after it was found that they had failed to settle tax arrears amounting to RM7.93 billion, which consisted of income tax, real property gains tax, and corporate tax owed to LHDN [21]. This data indicates that many taxpayers still fail to comply with their obligations even though the Self-Assessment System, which is simpler and more accessible, has long been introduced by LHDN.

Several strict measures have been taken by LHDN, such as travel restrictions, but the issue of non-compliance among individual taxpayers remains unresolved [13]. In addition to individuals with travel bans, LHDN also detected 31,598 entities that failed to report their actual income in 2022, of which 23,751 were individuals [10]. This issue has resulted in an estimated revenue leakage of RM655 million, negatively impacting the national economy.

Since taxes are the government's main financial resource for providing social services and infrastructure development, research on the factors influencing tax compliance must be explored to understand taxpayer behavior. Tax compliance contributes to increased government revenue, which in turn enhances the quality of public services available to society. As students who are about to graduate represent a future workforce and contributors to national tax revenue, this study will examine the influencing factors of (i) tax knowledge, (ii) attitude, (iii) the role of tax authorities, and (iv) tax morale on tax awareness among polytechnic students.

## 1.2 Research Objectives and Model

In general, this study aims to examine the factors influencing individual tax awareness. Specifically, the study has four objectives:

i) To examine the relationship between **tax knowledge** and tax awareness among polytechnic students;
ii) To examine the relationship between **attitude** and tax awareness among polytechnic students;
iii) To examine the relationship between the **role of tax authorities** and tax awareness among polytechnic students;

iv) To examine the relationship between **tax morale** and tax awareness among polytechnic students.

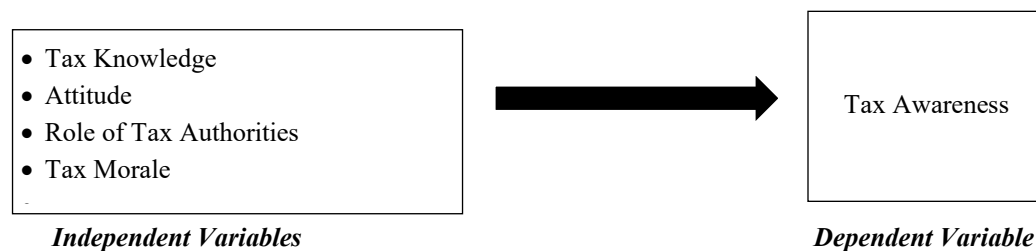Based on the stated objectives, the research model is illustrated in Figure 1 below.



**Figure 1.** Research Model

## 2. LITERATURE REVIEW

Tax compliance is an essential element in achieving a country's revenue target. If tax collection is low, it hinders national development due to insufficient funds. Therefore, tax collection is crucial for generating government revenue, and the authorities must ensure that taxpayers fulfill their responsibility to pay taxes. Tax compliance occurs when taxpayers abide by tax laws by filing tax returns and paying taxes promptly [11]. Conversely, failure to fulfill obligations through violation of tax laws or underpayment is considered non-compliance. In Malaysia, taxpayers are deemed non-compliant if they fail to submit tax returns, underreport income, overclaim deductions, or fail to pay taxes within the stipulated time [1].

Previous studies have identified several factors influencing tax compliance, including tax knowledge, complexity, service quality, awareness, tax morale, and tax fairness [20][6][25] .

Numerous studies link tax awareness with tax compliance [19]. Awareness is one of the critical factors in ensuring compliance. It represents the intrinsic motivation that encourages taxpayers to pay taxes and contribute to national development. Awareness can be defined as the state in which individuals know, acknowledge, respect, and voluntarily comply with applicable tax provisions with sincerity and willingness to fulfill their tax obligations. Therefore, taxpayers with a higher level of awareness are more likely to comply compared to those with lower awareness [22].

One study examining the influence of knowledge on tax awareness using a quantitative approach with 208 respondents from Universiti Sains Islam Malaysia (USIM), Universiti Teknologi MARA (UiTM), Universiti Malaya, and Universiti MAHSA [19]. The findings revealed that knowledge significantly contributes to tax awareness. With higher education and knowledge of the taxation system, higher compliance levels can be assumed within a country. Thus, the researchers suggested that the Malaysian government consider introducing a basic taxation course as a compulsory subject in higher education institutions. This would not only prepare future taxpayers but also improve compliance levels and reduce tax evasion.

Meanwhile, a study found that 88% of secondary school students in Malaysia were aware that those categorized as having taxable income are required to pay taxes [18]. This finding indicates a positive correlation between tax knowledge and tax awareness.

Based on the above discussion, the hypotheses of this study are as follows:

**H1 :   Tax knowledge has a positive influence on tax awareness.**

An individual's attitude toward taxation plays an important role in shaping their level of tax awareness. Attitude refers to a person's perception, opinion, and tendency to act positively or negatively toward an issue, including the responsibility of paying taxes. In the taxation context, a positive attitude toward the tax system can

enhance understanding and awareness of its importance. Attitude reflects an individual's clear thinking about the outcome of an action [23]. A recent study on the relationship between attitude and tax awareness, involving respondents from Politeknik Ungku Omar showed that a better attitude toward tax acceptance contributes to improving citizens' understanding of the tax system and legislation [12].

Positive taxpayer attitudes such as a sense of social responsibility, trust in government, and awareness of the benefits of taxes to society are closely associated with higher tax awareness [24]. Individuals with such attitudes tend to be more sensitive to the need to comply with tax laws and are more willing to understand their rights and responsibilities as taxpayers. Based on these arguments, this study hypothesizes that:

**H2:   Attitude has a positive influence on tax awareness.**

Lembaga Hasil Dalam Negeri Malaysia (LHDN) plays a crucial role in the country's taxation system, particularly in efforts to increase tax awareness among citizens. Tax awareness refers to the level of understanding and positive attitude of individuals toward the importance of voluntarily and promptly paying taxes. Tax authorities use various instruments to enhance awareness, such as tax promotions, taxpayer knowledge-sharing platforms, audits and penalties, tax incentives, and support services [7].

In Malaysia, LHDN has implemented several programs to instill tax awareness among young people, especially school students. These include visits to LHDN headquarters and branches, awareness talks for individuals, tax agents, employers, and taxpayers, as well as workshops and advisory services [12]. Previous studies have shown that the communication and education strategies implemented by LHDN significantly impact tax awareness levels.

LHDN also educates and empowers taxpayers through the Voluntary Disclosure Program (VDP), tax seminars, and community initiatives such as *Sahabat HASiL* and collaborations with higher education institutions [5]. These initiatives not only aim to increase compliance but also to foster a sense of responsibility among citizens toward national development. Through the Awareness, Education, and Services (AES) approach, LHDN has shifted from enforcement to guidance and education, thereby improving overall tax literacy. This leads to the following hypothesis:

**H3: The role of tax authorities has a positive influence on tax awareness.**

Tax morale can be defined as the perception that paying taxes is the right thing to do [2]. Although tax morale is one of the least understood factors influencing compliance, it is fundamental as it relates to governance quality. Tax morale represents an individual's intrinsic motivation to pay taxes, making it an important factor in the tax system. Since many modern tax systems rely on voluntary compliance, it is expected that higher tax morale can potentially increase national tax revenue. Tax morale may be viewed as a cognitive behavioral factor with important emotional elements influenced by education, knowledge, and understanding [16].

There is no easy way to measure tax morale among individual or business taxpayers [8]. Generally, older, more educated, and female taxpayers demonstrate higher tax morale. A study involving 116 part-time students in Malaysian higher education institutions found that tax morale significantly influences tax compliance [2]. The consistent discussion above highlights the importance of tax morale as a determinant of individual tax awareness. Thus, the following hypothesis is proposed:

**H4: Tax morale has a positive influence on tax awareness.**

## 3. RESEARCH METHODOLOGY

Polytechnic students were chosen as respondents in this study. The rationale for selecting students as respondents is that higher education students are expected to enter the workforce after graduation and are likely to earn an income that is taxable [12]. The questionnaire used in this study was adapted from previous researchers and was customized to suit the context of polytechnic students [12][22]. The survey was distributed through an online platform (Google Forms). The questionnaire consisted of six sections:

i)      Section A contained six (6) questions related to the respondents' background;
ii)     Section B contained eight (8) questions to obtain information related to **TAX KNOWLEDGE**;
iii)    Section C contained six (6) questions to obtain information related to **ATTITUDE**;
iv)    Section D contained seven (7) questions to obtain information related to the **ROLE OF TAX AUTHORITIES**;
v)     Section E contained six (6) questions to obtain information related to **TAX MORALE**; and
vi)    Section F contained five (5) questions to obtain information related to **TAX AWARENESS**.

The questionnaire items were measured using a 5-point Likert scale, where a scale of 1 represented "strongly disagree" and a scale of 5 represented "strongly agree." The data collected from respondents were analyzed using SPSS Version 25. Four stages of analysis were conducted: descriptive analysis, reliability analysis, Pearson correlation analysis, and multiple regression analysis.

## 4. FINDINGS

Responses were obtained from a total of 207 polytechnic students. The majority of respondents were female (59.4%), Malay (78.7%), and aged between 20 and 22 years (70.5%). In terms of academic background, 66.7% were from the Department of Commerce, and 99% had heard of the Lembaga Hasil Dalam Negeri (IRBM/LHDN). A reliability analysis was conducted to test the consistency of the respondents' answers using Cronbach's Alpha values. If the respondents' answers to the questionnaire were consistent, then based on the Cronbach's Alpha values, the questionnaire could be considered reliable. This study found that the Cronbach's Alpha values for each variable exceeded 0.6, indicating an acceptable and high level of reliability [3]. Table 2 presents the Cronbach's Alpha values for all the variables involved in this study.

**Table 2**. Reliability Analysis

| Variable | Cronbach Alpha |
|---|---|
| Tax Knowledge | 0.899 |
| Attitude | |
| Role of Tax Authorities | 0.914 |
| Tax Morale | |
| Tax Awareness | 0.919 |
| | 0.883 |
| | 0.896 |

### 4.1 Correlation Analysis

Table 3 below shows the mean values for each variable, which fall within the range of 4.05 to 4.28. This indicates that the levels of tax knowledge, attitude, role of tax authorities, tax morale, and tax awareness among polytechnic students are at a satisfactory level [9].

In addition, the complete Pearson correlation analysis is presented in Table 3. All the independent variables and the dependent variable (tax awareness) show positive correlations, as illustrated in Table 3. This indicates that the higher the levels of tax knowledge, attitude, role of tax authorities, and tax morale among polytechnic students, the higher their level of tax awareness.

**Table 3.** Correlation Matrix Table

| Variables | Min | Pearson Correlation | | | | |
|---|---|---|---|---|---|---|
| | | TC | S | PPC | MC | KC |
| Tax Knowledge (TC) | 4.19 | 1 | .668* | .539* | .581* | .610* |
| Attitude (S) | 4.20 | .668* | 1 | .479* | .708* | .729* |

| | | | | | | |
|---|---|---|---|---|---|---|
| Role of Tax Authorities (PPC) | 4.05 | .539* | .479* | 1 | .502* | .572* |
| Tax Morale (MC) | 4.25 | .581* | .708* | .502* | 1 | .773* |
| Tax Awareness (KC) | 4.28 | .610* | .729* | .572* | .773* | 1 |

*\* Correlation is significant at the 0.01 level (2-tailed).*

## 4.2 Relationship between Tax Knowledge, Attitude, Role of Tax Authorities, and Tax Morale with Tax Awareness

Multiple Regression analysis was employed to examine the relationship between the independent variables: (i) tax knowledge, (ii) attitude, (iii) role of tax authorities, and (iv) tax morale with the dependent variable, tax awareness. The analysis was conducted at a 95% confidence level. Results showed a significant regression equation: $F_{(4, 202)} = 113.682$, $p < .000$, $R^2 = 0.692$, adjusted $R^2 = 0.686$. Thus, it can be concluded that these four variables collectively explain 69.2% of the variance in tax awareness among polytechnic students.

For individual variable contributions, tax morale was found to be the strongest predictor of tax awareness. This factor accounted for 69.2% of the variance in tax awareness, as indicated by an $R^2$ value of 0.692. At the significance level of $p < 0.05$, the probability (p-value) was also significant. The β value (0.444) further indicated that tax morale has a positive influence on tax awareness.

The second most influential predictor was the role of tax authorities, which explained 60.2% ($R^2 = 0.602$) of tax awareness. The p-value was significant at $p < 0.05$, while the β value (0.176) confirmed the positive impact of the role of tax authorities on tax awareness.

Attitude was the third most significant contributor, explaining 55.8% of tax awareness with an $R^2$ value of 0.558. The p-value was significant at the $p < 0.05$ level, and the positive β value (0.286) showed that attitude also has a positive effect on tax awareness.

The least influential variable was tax knowledge, which explained 37.2% ($R^2 = 0.372$) of tax awareness. The p-value was significant at $p < 0.05$, and the β value (0.066) also indicated a positive influence of tax knowledge on tax awareness.

The regression equation model derived from the analysis in Table 3 below can be used to predict tax awareness, as follows:

$$Y = 0.191 + 0.059X1 + 0.296X2 + 0.156X3 + 0.463X4$$

Where;

| | | |
|---|---|---|
| Y | = | Tax Awareness (KC) |
| X1 | = | Tax Knowledge (TC) |
| X2 | = | Attitude (S) |
| X3 | = | Role of Tax Authorities (PPC) |
| X4 | = | Tax Morale (MC) |

Constant (Intercept)  =  0.191

**Table 4**. Multiple Regression Analysis of Tax Knowledge, Attitude, Role of Tax Authorities, and Tax Morale on Tax Awareness

|  | (β) | Std. Error | Std β | *P* (sig.) |
|---|---|---|---|---|
| Constant (Intercept) | 0.191 | 0.193 |  |  |
| Tax Knowledge (TC) | 0.059 | 0.051 | 0.066 | 0.002** |
| Attitude (S) | 0.296 | 0.064 | 0.286 | 0.000** |
| Role of Tax Authorities  (KC) | 0.156 | 0.043 | 0.176 | 0.000** |
| Tax Morale (MC) | 0.463 | 0.060 | 0.444 | 0.000** |

*$R^2$ = 0.692, Adjusted $R^2$= 0.686*

*Dependent Variable: Tax Awareness*

*$**p< 0.05$*

## 5. DISCUSSION

This study has explained the influence of tax knowledge, attitude, the role of tax authorities, and tax morale on tax awareness among respondents. The results from the multiple regression analysis showed that all four independent variables are significant and important contributors in enhancing the level of tax awareness.

Tax knowledge was confirmed to have a positive relationship with tax awareness in this study, where the majority of respondents agreed that knowledge and understanding of tax laws are positively associated with awareness of the obligation to pay taxes. This finding is consistent with the study by Sellywati et al. (2021), which found that respondents acknowledged their tax-paying obligations when earning a high income.

This study also supports the findings of Noor Farazila and Hashamuddin (2024), which indicated that the better an individual's attitude toward tax acceptance, the higher the level of awareness among students, who are the future taxpayers, in fulfilling their obligations.

The third factor, the role of tax authorities (LHDN), was also confirmed as a contributor to tax awareness among polytechnic students, in line with the findings of Hanis et al. (2023). Positive perceptions of the role of tax institutions can encourage students to comply with tax laws in the future.

In addition, the results of this study are consistent with the findings of Faizah et al. (2024), which showed that tax morale, as an intrinsic motivation, strongly influences the level of tax awareness among part-time students in higher education institutions in Malaysia.

## 6. CONCLUSION

This study was conducted to evaluate the relationship between tax awareness and the independent variables of tax knowledge, attitude, the role of tax authorities, and tax morale among polytechnic students. The findings revealed that all four independent variables have a positive relationship with students' level of awareness in fulfilling their future responsibility to pay taxes. Therefore, all four research objectives set in this study have been successfully addressed.

It is hoped that the findings of this study can assist relevant authorities and policymakers, such as Lembaga Hasil Dalam Negeri (LHDN), in formulating tax education strategies at higher education institutions, particularly polytechnics. A tax education strategy tailored to the level of students' knowledge and attitudes toward taxation, supported by the proactive role of tax authorities, can enhance their awareness of the importance of voluntarily

paying taxes once they meet the required income threshold. At the same time, the cultivation of tax morale values among students should be emphasized so that they better understand their responsibility to the nation.

Furthermore, this study also aimed to provide empirical evidence on the level of tax awareness among polytechnic students who are potential taxpayers in the future. The findings are expected to benefit students by enhancing their tax knowledge, shaping positive attitudes toward taxation, appreciating the role of tax authorities, and fostering tax morale as a preventive measure against tax non-compliance in the future. If society, including the younger generation, can understand the importance of paying taxes, the incidence of penalties due to non-compliance can be minimized.

It is recommended that future studies on tax awareness be extended to students of higher education institutions across Malaysia with a larger population size. This is important to obtain broader perceptions and insights into the factors influencing tax awareness among polytechnic students, particularly in terms of tax knowledge, attitude, the role of tax authorities, and tax morale. The results of this study are expected to provide valuable input to stakeholders such as IRBM in designing more effective tax education programs to increase the level of tax awareness among polytechnic students in Malaysia.

## REFERENCESS

[1]     AD Rosilawati Shafaruddin, Nadiah Abd Hamid and Saifulrizan Norizan. (2022). The Influence of Tax Fairness Dimensions on Tax Compliance Behavior of the Middle-Income Group. *Management and Accounting Review*. Vol 21 (3), 200-226.

[2]     Faizah Mahat, Soliha Sanusi, Rozana Saedon dan Aziatul Waznah Ghazali. (2024). Hubungan Moral Cukai, Peranan Pihak Berkuasa Cukai dan Audit Keatas Pematuhan Cukai Dalam Kalangan Pelajar Sambilan di Institusi Pengajian Tinggi. *Asian Journal of Accounting and Governance* 22, 69-81.

[3]     Hair, J. F., Black, W. C., Babin, B. J., dan Anderson, R. E. 2019. Multivariate Data Analysis (Eight Edition). New Jersey: Pearson International Edition.

[4]     Hakim Mahari. (2024). LHDN Pecah Rekod Tertinggi Kutipan Cukai RM183.3 Bilion. https://www.bharian.com.my/bisnes/lain-lain/2024/02/1213275/lhdn-pecah-rekod-tertinggi-kutipan-cukai-rm1833-bilion

[5]     Hanis Syazwani Rahmat, Nadiah Abd Hamid, Fairuz Abdul Razak dan Saliza Sulaiman. (2023). Public Awareness on the Implementation of Digital Service Tax (DST) in Malaysia. *Journal of Accounting and Taxation*, 15(2), 45–53.

[6]     Haryanti Salleh Baihaki, Susan Hydra Sikayu dan Amrizah Kamaluddin. (2024). The Effect of Tax Penalty, Probability of Audit and Fair Treatment on Permanent Voluntary Disclosure: Tax Professionals' Perspective. International Journal of Business and Technopreneurship. 14(1), 95-108.

[7]     Katharina Gangl, Eva Hofmann, Barbara Hartl, dan Mihaly Berkics. (2020). The impact of powerful authorities and trustful taxpayers: evidence for the extended slippery slope framework from Austria, Finland, and Hungary. *Policy Studies,* 41(1), pp. 98-111.

[8]     Martinez, A.L. & F Pereira, I.R. (2021). Tax morale as perceived by accounting professionals. *Advances in Scientific and Applied Accounting* 14(3): 216-230.

[9]     Mohamad Najib Abdul Ghafar. ()2003. Reka Bentuk Tinjauan Soal Selidik Pendidikan. Skudai: Universiti Teknologi Malaysia.

[10]   Mukhriz Mat Husin. 14 Jun 2022. LHDN Kesan 31,598 entiti tidak lapor pendapatan sebenar. Bahan diakses pada 18 jun 2025, daripada https://www.sinarharian.com.my/article/206950/BERITA/Semasa/LHDN-kesan-31598-entiti-tidak-lapor-pendapatan-sebenar.

[11]   Munawarah Mahran, Siti Fatimah Abdul Rashid, Rosiati Ramli and Norul Syuhada Abu Hassan. 2023. Factors Influencing Tax Compliance among TikTok Users Engaged in E-Commerce Activities in Malaysia. *Asia-Pacific Management Accounting Journal,* 18 (2), 218-249.

[12]   Noor Farazila Radzi dan Hashamuddin Yaácob. (2024). Tax awareness among potential taxpayers. *International Conference on Business Studies and Education (ICBE).* 32-38

[13]   Norul Syuhada Abu Hassan, Mohd Rizal Palil, Rosiati Ramli dan Ruhanita Maelah. (2023). Meningkatkan Moral Cukai Melalui Elemen Ganjaran Cukai. *Asian Journal of Accounting and Governance*, 20(2023), 1-16.

[14] Nur Marliana Mohamad, Norlaila Md Zin, Suzana Sulaiman dan Norlinda Zainal Abdul. (2023). The Influence of Tax Education on Tax Awareness Among Secondary School Students in Malaysia. *Asian Journal of Research in Education and Social Sciences*, Vol. 5, No. 1, 137-150.

[15] Nur Marliana Mohamad, Norlaila Md Zin dan Suzana Sulaiman. (2022). Determinants of Tax AwarenAwareness:tematic Literature Review. *International Journal of Business and Economy*, Vol. 4, No. 3, 303-315.

[16] Obongo Matibe Bernard, (2020). Determinants of Tax Compliance among Export Processing Zones Investors in Kenya. PHD Thesis.

[17] Othman Rani Diana, Zubaidah Ismail dan Nurul Hidayah Ahamad Nawawi. (2020). *Introducing Formal Tax Education in Secondary School: A Survey on Malaysian Public's Perception*. August. https://doi.org/10.4108/eai.1-11-2019.2293991

[18] Sellywati Mohd Faizal, Rapiah Mohd Zaini dan Nakha Ratnam Somasundaram. (2021). Tax Awareness and Tax Knowledge of Students at Secondary School Level in Malaysia. *International Business Education Journal* Vol. 14 No.1, 65-70.

[19] Shahnaz Noorul Amin, Putri Zaqqeya Amin Buhari, Abu Sofian Yaacob, Zuberi Iddy. (2022). Exploring the Influence of Tax Knowledge in Increasing Tax Compliance by Introducing Tax Education at Tertiary Level Institutions, Open *Journal of Accounting*, 11, 57-70.

[20] Siti Nurhazwani Kamarudin, Aiman Faiz Azman, Zarinah Abdul Rasit dan Noor Emilina Mohd Nasir. (2024). Factors Influencing Tax Compliance from the Perspective of Young Workers: Evidence from Malaysia. *Asia-Pacific Management Accounting Journal* (APMAJ), 19(1), 121-148.

[21] Suraya Ali. LHDN sekat 180,216 individu ke luar negara, gagal bayar RM7.93 bilion. Bahan diakses pada 18 Jun 2025. https://www.bharian.com.my/berita/nasional/2023/04/1090450/lhdn-sekat-180216-individu-ke-luar-negara-gagal-bayar-cukai-rm793

[22] Soliha Sanusi, S., Nik herda Nik Abdullah, Lim Tan Chin, Fauziah rastam dan Nabilah Rozzani. (2021). Tax Awareness Among Students from Higher Learning Institutions in Malaysia: Education Area as A Moderator. *International Journal of Economics and Management,* 15(1), 89–102.

[23] Soon, A. L., Derashid, C. and Bidin, Z. (2020) "The influence of normative beliefs on tax-payers attitude and voluntary tax compliance intention,", *Indian-Pacific Journal of Accounting and Finance,* 4(1), pp. 33-43.

[24] Wan Razazila Wan Abdullah dan Nurain Afina Kahar. (2024). Factors Influencing Tax Awareness among E-Commerce SMEs in Malaysia: An Empirical Investigation. *International Journal of research and Innovation in Social Science* (IJRISS), 2492-2503.

[25] Yusri Huzaimi Mat Jusoh, Farah Ahlami Mansor, Siti Noor Azmawaty Abd Razak dan Wan Nurul Basirah Wan Mohamad Noor. (2021). The Effects of Tax Knowledge, Tax Complexity and Tax Morale Towards Tax Compliance Behaviour Among Salaried Group in Malaysia. *Advances in Business Research International Journal*, 7(2), 250 – 266.