



Tax Awareness Among Students from Higher Learning Institutions in Malaysia: Education Area as A Moderator

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ABSTRACT

This study investigates the higher learning institution students' tax knowledge, tax attitude, tax morale, and the role of tax authorities with the moderation of the education area that influences tax awareness in Malaysia. Data from 224 respondents were collected physically and via online across Malaysia. The Structural Equation Model by using Smart PLS 3.2.4 was used to analyse the data, whereby five hypotheses were tested in the current study. The results showed that tax knowledge, tax attitude, and tax morale significantly influenced tax awareness. The result also indicated that the education area was able to moderate the relationship between the role of tax authorities and tax awareness. The findings of this study contributed to the research on tax area as only a few researches had been conducted on tax awareness, especially in Malaysia. It was suggested to compare the tax awareness amongst different countries as a comparative study to understand what tax authorities of other countries have contributed to their students in the higher learning institutions.

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