

## **Understanding and Attitudes towards Self-Assessment Taxation System: The Case of Malaysian Non-Accounting Undergraduates Students**

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*This paper aims to assess the level of tax knowledge among the non-accounting undergraduates in public and private universities in Malaysia; and to determine whether there is any significant difference in their level of tax knowledge. A questionnaire was administered to non-accounting undergraduates from four universities. Results show that most respondents have positive attitudes towards paying taxes. Results also indicate that almost 40% of the respondents possessed low level of basic tax knowledge and this results somewhat indicate that the majority of the respondents was not well-informed about the basic tax knowledge. However, a further analysis indicate that there is no significant difference between undergraduates from public and private universities in terms of knowledge about taxation and desire to learn taxation.*

**Field of Research:** Attitudes, tax knowledge, undergraduates