Abstract

Introduction of goods and services tax (GST) by the government of Malaysia marks a significant revamp in Malaysia tax system. In conjunction with the dissatisfied of current tax system, GST was implemented to ensure the right pace for the development of the Malaysia economy. Hence, a decision to introduce GST emerged at the right time to reduce the fiscal deficit in Malaysia. In view of this new tax regime, this preliminary study will reveal the respond on the GST online training as a medium to enhance the understanding of GST operation among the university graduates. Besides that, this study will also suggest on the need of Bachelor in Taxation program to be offered in order to ensure sufficient tax practitioners are able to be produced by the university. The survey result of this study indicates that 67.90% of the respondents positively react with the introduction of GST online training. In addition 76.54% of the respondents positively react towards the Bachelor in Taxation program. The result of this study may also indicate the potential of GST online training as a new revenue framework for the higher institutions. With a sufficient tax education among the future GST practitioners may significantly improve the human capital factor of the new tax regime in Malaysia.