

An Assessment Teacher Perception Towards Inclusion of GST in the Commerce Curriculum Under Mahatma Gandhi University, Kottayam

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ABSTRACT

The concept of Goods and Services Tax (GST) was first introduced by a French tax official during the 1950's. To date, there are 160 countries around the world which have adopted this taxation system, including the members of the European Union and ASEAN countries such as Singapore, Indonesia, Thailand and others. Theoretically, GST is levied on the supply of goods and services at each stage of the supply chain from the supplier up to the retail level of the distribution (Goh et.al.,2017). Incorporating GST in the commerce curriculum is the need of the hour following one of the most important reforms in the finance sector. Universities have already given directives through respective Board of Studies for such inclusion. In such a scenario, it is really important to know and discuss the perception of teachers regarding the inclusion of GST in the Commerce Curriculum. Moderate perception is found to exist across different categories with due concern for the hurdles ahead.

INTRODUCTION

The concept of Goods and Services Tax (GST) was first introduced by a French tax official during the 1950's. To date, there are 160 countries around the world which have adopted this taxation system, including the members of the European Union and ASEAN countries such as Singapore, Indonesia, Thailand and others. Theoretically, GST is levied on the supply of goods and services at each stage of the supply chain from the supplier up to the retail level of the distribution (Goh et.al.,2017).

GST is a new buzz in the arena of Indian Business environment. GST, in a very small time period has become the talk of town and the matter of discussion for all. Goods and Service tax is one of the largest tax reforms after the independence of this country. Opposition parties, though have criticized this step a lot and people (Agarwal, 2017).

Goods and Services Tax (GST) is an indirect tax which was introduced in India on 1 July 2017 and was applicable throughout India which replaced multiple cascading taxes levied by the central and state governments. It was introduced as The Constitution (One Hundred and First Amendment) Act 2017, following the passage of Constitution 122nd Amendment Bill. The GST is governed by a GST Council and its Chairman is the Finance Minister of India (Agarwal, 2017).

Goods & Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that will be levied on every value addition. The overture of Goods and Services Tax (GST) would be a very momentous step in the field of indirect tax. Goods and Services tax (GST) has been acknowledged as one of most imperative tax reform post-independence. It is a tax trigger, which will lead to business transformation for the industry. The sizeable efforts by the Government machinery to introduce the reforms at the earliest are worth appreciable but at

the same time with stiffer deadlines it seems that government is in haste to implement this reforms at the earliest which may be paralyzed by lack of information and orientation of small traders in rural areas who form a sizeable community of traders (Barhate, 2017).

STATEMENT OF THE PROBLEM

Incorporating GST in the commerce curriculum is the need of the hour following one of the most important reforms in the finance sector. Universities have already given directives through respective Board of Studies for such inclusion. In such a scenario, it is really important to know and discuss the perception of teachers regarding the inclusion of GST in the Commerce Curriculum. Mahatma Gandhi University, Kottayam has been in news for insisting the implementation of GST in the curriculum for ongoing programmes too w.e.f. 2017-18 academic year. This attracts research interest in the perception of teachers.

OBJECTIVES OF THE STUDY

- To find out the perception of teachers towards the inclusion of GST in the Commerce Curriculum
- To find out the significant hurdles in the newly structured curriculum and syllabus

SCOPE OF THE STUDY

The study is limited to the faculty teaching in Commerce in Arts and Science Colleges under Mahatma Gandhi University (Kottayam) in Ernakulam district.

METHODOLOGY

Both primary and secondary data are used in the study. Primary data has been collected using Structured Interview

schedules and secondary data has been collected from journals and magazines. The sample survey was conducted by including teachers of different arts and sciences colleges in Ernakulam district covering government / aided colleges and self financing colleges. Autonomous and non autonomous colleges were also represented in the sample.

REVIEW OF LITERATURE

Agarwal (2017) stated that people also have a strong perception that GST has increased the tax burden on Businessman and GST has increased the tax burden on Common Man too. People confirm in their perception that GST will increase the inflation (prices) in the country though at the same time it is beneficial in long-term, It will increase the tax collection of the government and also is going to affect the small business very badly. However, the perception is strongly opposite about understanding GST. People have not accepted that GST is very difficult to understand. The government should communicate with the communities through various online and offline platforms and must conduct an open talk about GST. Further, government should also make people aware that GST is not going to affect the small businesses because it is not applicable on the businesses having a turnover below 20 lakhs. Similarly, those who have knowledge about GST must also disseminate the same to the community, so that lot of wrong perceptions can be eliminated.

Ahmad et.al. (2016) concludes that the level of awareness of GST is still not reached a satisfactory level. This is because the study involved only general questions that should be know by the respondents as end users. This causes the respondents to give high negative perception of the impact of implementation of GST. Most of the respondents were unclear whether the goods and services are not subject to GST. The government must convince that the GST will not have a lasting impact on public as particularly convincing end users that no increase in process of goods and services.

Ishak et.al. (2015) concludes that in order to ensure efficient implementation of the GST, the government should come out with a proper guideline to the society on the procedures for the implementation of GST. The government may also revise the 6% rate to a lower rate, which may not burden the people. Gradual stages may be employed for the implementation like the agricultural sector, then industrial and then the service sector.

Barhate (2017) The respondents have no doubt whatsoever regarding the proposed benefits of GST irrespective of their business type, legal status of business for the reason being they feel irritated by the present system which appears to be cumbersome. Most respondents believe that GST will bring monetary gains to their business and do not anticipate any significant boost in tax compliance costs. Interestingly, respondents expect the spending on tax compliance to go down after GST is implemented. The lack of information coupled with the apathy towards reforms may paralyze the speedy implementation of this system especially in small towns where still not a single orientation programs have been planned and executed till date by competent authorities. The association of business turnover with the apprehensions can be issue worth considering when designing training programs and modules. In lien of this it is suggested associations, NGO’s should come forward to organize such programs at town level to orient small

traders so that nobody is left out of this biggest tax reform in the country.

RESULTS

Reliability Analysis:

The Cronbach’s Alpha showed a value of 0.746 found to be acceptable (Nunally, 1978).

Normality:

One Sample KS test for normality produced a p value of 0.484, which shows that there is normality in the distribution of data with respect to perception of teachers.

Table-1 Level of Total Teacher Perception

	Frequency	Percent	P value
Low	29	44.60	0.074
Moderate	22	33.80	
High	14	21.50	
Total	65	100.0	

Source: Survey Data
#3 Items reverse coded to make index

Inference: The level of perception is distributed evenly across the teachers and it found that there is no significant difference in the level of teacher perception towards inclusion of GST in commerce curriculum.

Table-2 Teacher Perception – One Sample t test

Mean	Std. Deviation	Std. Error Mean	P value
24.4706	5.39019	0.75478	0.486

Source: Compiled from Survey Data
#3 Items reverse coded to make index

Inference: The One Sample t test also affirms that there is no significant difference in the teacher perception towards inclusion of GST in commerce curriculum. The mean score lying around the assumed mean of 25 shows a relatively moderate perception.

Table-3 Specific Observations towards Teacher Perception

Statement	Mean Score	Std Deviation	P value#
It is a wise decision that GST shall be incorporated at the earliest in the curriculum	6.98	2.589	< 0.001**
Incorporating GST in the curriculum will equip the students to be industry ready	7.11	1.946	< 0.001**
Incorporating GST in the curriculum will be pose a challenge for teachers when specific training opportunity is absent	6.45	2.675	< 0.001**
Incorporating GST in the curriculum will pose a challenge for the students to learn	5.37	2.913	0.311

There exist complexity and confusion in the implementation of GST	7.48	1.929	< 0.001**
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Source: Survey Data

One Sample t test

** Significant @ 1% Level of Significance

Inference: The complexity and confusion in implementation of GST is relatively perceived high by the teachers though all are having a relatively high perception that the inclusion of GST in the curriculum will equip the students to be industry friendly. Many perceive that inclusion of GST in curriculum will not be a challenge for the students, though it is perceived to be a challenge for teachers.

Socio Economic Profile and Teacher Perception

Variable	P value#	Inference
Gender	0.827	Not Significant
Age	0.115	Not Significant
Designation	0.459	Not Significant
Employment Category	0.883	Not Significant
Whether Autonomous or Not	0.594	Not Significant
Region of Employed Institution	0.522	Not Significant
Region of Residence	0.202	Not Significant
Highest Educational Qualification	0.455	Not Significant
Whether teaching / taught taxation	0.848	Not Significant

Source: Compiled from Survey Data

Independent Sample t test and One Way ANOVA

Inference: The teacher perception has no significant influence from socio economic variables as all the variables show p values greater than 0.05.

Major Hurdles in Teaching GST – Friedman Test

Major Hurdles	Mean Rank	P value
Absence of Sufficient Reading Material	2.00	< 0.001**
Lack of Practical Knowledge	2.00	
Complexity and Confusion in the Existing Implementation	2.20	
Lack of interest from the part of students	3.80	

Source: Compiled from Survey Data

** Significant @ 1% Level of Significance

Inference: Absence of sufficient reading material and lack of practical knowledge are the most perceived hurdles in the proposed inclusion of GST in commerce curriculum. The most important hurdles are perceived almost evenly across different socio economic variables.

DISCUSSIONS

It has been a commendable initiative from the Mahatma Gandhi University, Kottayam to include GST in the commerce curriculum. The teacher perceive moderately to the initiative with their own diverting questions. Absence of sufficient reading material and lack of practical knowledge are perceived to be posing hurdles in front of teachers handling the subject. Although, a relatively high perception is found towards the student capacity building in this aspect.

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