PUBLIC'S PERCEPTION AND FRAMING OF SALES AND SERVICES TAX 2.0 (SST 2.0): A MALAYSIAN CASE

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ABSTRACT

The prominence of the interplay between news frames and individual frames in relation to the implementation of Sales and Services Tax 2.0 (SST 2.0) in Malaysia is the core research of this study. The concept of news slants, news sources, and the functions of generic news frames were engaged to manifest the significance of media effects and its correlation with public perception towards SST2.0. The research methodology involved survey research on 402 respondents in the Klang Valley. The research findings confirmed that public awareness was high on the issue of SST 2.0 policy, whereby the elements of information transparency were important in influencing public opinion and decision-making on the subject. The findings showed that generic frames, news sources, news slant, policy implementation and knowledge were moderately related to Public's Perception. The findings of this research have given much insights into media impact which effectively influenced public perception of a public policy issue. The findings serve as an important framework and reference for the government when launching future public policies, and, at the same time encapsulate the contribution of framing effect by the media. In conclusion, the study implied that framing on the implementation of SST 2.0 policy would be easily accepted by the people if they are knowledgeable and informed of the policy and the SST information came from credible news sources.

Keywords:
Framing, Perception, SST 2.0, Policy implementation, News Sources

INTRODUCTION

In democratic societies, the relationship between mass media and politics is important and the two are inseparable. Media function serves as an important communication channel for government to deliver its political ideology and policy information (McCombs, 2004; Soroka et al., 2012). The media role is prominent in educating, informing and shaping public discourse and thoughts which will effectively influence policymaking decisions. Mass media plays an integral role within the context of government legitimising and implementing the policy process. The importance of its role had earned it the title of the 'fourth branch of government,' after legislature, executive and judiciary (Whitten-Woodring & James, 2012).

Mass media is deemed to be effectively influencing public discourse by setting the news agenda on a particular issue that is of public interest. According to Soroka et al. (2012, p.5), "Media matter to policy. It's an inevitable thing, surely - it is nearly impossible to imagine modern politics and policymaking without some kind of media involvement, after all." The intimate relationship between mass media and policymakers is strongly interdependent, especially when politicians need the influential platform of mass media to promote their political ideologies while media outlets need political information as input for their news reports. Under this symbiotic relationship, the policymakers tend to feed legislative information to the media and anticipate their words to be 'mediated' via media outlets (Happer & Philo, 2013).

Public policy is a complex area of research as it covers all sorts of issues related to the well-being of a nation based on its government's decisions and actions. As such, it is correlated to political decision-making processes. In order to execute a comprehensible public policy, the department or ministry concerned should present the issue clearly to the nation. One of the common approaches that government agencies often practise is to engage the media to relay their proposed policy moves by

enticing and capturing public attention through headline-grabbing information in the media. Such news coverage attracts media attention and ensures the framing of the subject by gaining a high impact on public perception.

The news making and dissemination processes allow different media outlets to frame the subject from different perspectives, and therefore resulting in the dissimilarity of interpretation and understanding of the subject by the public. Chang and Lee (2010) suggested that an individual's judgments and decision making can be influenced greatly by the way information is presented or framed.

The Framing Theory proposed by Semetko and Valkenburg (2000) was employed as the fundamental underpinning theory in this study.

BACKGROUND OF STUDY

The implementation of Sales and Services Tax 2.0 (SST2.0) taxation system was a major tax legislative reform imposed by the Malaysian government and which inevitably attracted extensive media attention. The function of media and how it framed the SST 2.0 issue had effectively agitated public discourse, and thus, this framing effect on public perception and responses is the focus of this study.

Tax revenue refers to the compulsory and unrequited income gained by government via an effective taxation system (OECD, 2014). According to George (2016), taxes are levied money in modern taxation systems. It is an important fiscal instrument conferred by law for the government to raise the revenue in order to fund national expenditure. These imposed tax rates significantly impact the ratio of tax revenue generation and thereby contribute to the Gross Domestic Product (GDP) and economic growth of a country.

SST 2.0 is not a new taxation system to Malaysia as the country had exercised it since early 1970s up to the date of GST implementation in 2015. The transition of GST to SST 2.0 took exactly a three-month period (01st June 2018 – 31st August 2018) to accomplish the preparation and implementation of the entire policy. Under such a short timeframe, the new government (PH – Pakatan Harapan) indeed fell into a critical situation of inadequate information and frequent public debates over the issue. Henceforth, the authorities desperately needed the media to carry out the dissemination of information for public understanding.

PROBLEM STATEMENT

Media has become an important centre for public information dissemination and formation of perception. It plays a dominant role in integrating government functions and public interest through its capacity to draw and sustain public attention to particular issues including public policy making processes and thereby, informing public about government policies, as well as highlighting public reaction towards enforcement of the policies by government officials (Soroka et al., 2012).

News media exerts its power to influence public perception of an issue by transforming prominent media agenda into prominent public agenda (McCombs, 2004). This is the agenda setting process that involves transfer of news salience from newsmaker to the public on key issue. Media was said to be able to influence the priority of public interest.

Theoretically, framing theory has been well explored in researches over the years. Public policymaking is a complex process and the media plays a pivotal role in it. Many researches have been done on the framing of public policy (Keeney, 2004; Chang & Lee, 2010), but the effectiveness of media framing in shaping public perception is an area that is rarely explored.

The literature on political communications has mainly focused on public agenda studies, and which oftentimes omits the critical link between media role and public policy. Wolfe et al. (2013) interestingly highlighted that most researches have delved on how media affects public opinion, but in essence there is very little knowledge on how media directly affects public policy, and there are even less connections to public, media, and policy. As such, this study attempts to explore the gap of media role in framing SST 2.0 issues and influencing public perception within the Malaysia context, especially the venture path of changing the old SST system to the GST system, and again reverting back to SST 2.0.

The power of framing effect to select, manipulate, and heighten certain issues to influence audience perception is left to be debated. The reintroduction of SST 2.0 is mainly to ease public resentment and to reconstruct tax administration in the country. Media reporting on selective messages is the key instrument undertaken by the government to conduct information dissemination. Therefore, it is interesting to examine how news directions on SST 2.0 policy is framed by media outlets to significantly influence audience's perception.

The framing theory is often viewed as an extension model of the agenda setting theory. It is designed to explicate mass media effects on public perception, which conceptually emphasises the selection of projected news issues that subsequently influences the targeted audiences' thought (McCombs, 2004). The fundamental of this theory hasn't been consistently used to testify the implementation process of public policy, especially the linkage between the local traditional printed newspapers and audience frames in relating to the economic and policy framing issues. As such, the question of to what extent media framing and selected variables such as news slant, news sources, knowledge and policy implementation influence audiences' perception towards SST 2.0 issues within the Malaysia context has yet to be explored in depth.

Semetko and Valkenburg (2000) assert that most studies focus on limited news frames analysis and are confined within the interaction of media frames and audience frames in a narrow scope of issues on perspectives, especially those issues in relation to public perception. To what extent the five generic frames by Semetko and Valkenburg (2000) influence audience perception on SST2.0 was also explored.

RESEARCH OBJECTIVES

This study is important to address the gap of knowledge that exists within the framing theory and public perception towards the reintroduction of SST 2.0. It is important to address the gap within the framing theory to understand framing effect on public perception, especially in public policy dissemination. In order to solve the above research gap, this study underlined two objectives as follows:-

a. To identify the relationship between the selected independent variables (News Slant, News Sources, Knowledge, Policy Implementation and News Frames) and public perception on SST 2.0.
b. To identify the extent of the relationship between generic news frames and public perception on SST 2.0

LITERATURE REVIEW

Numerous researches have been conducted relating to media framing effect on public perception. Brewer & Gross (2005) asserted that politicians and political activists usually frame the political events based on the essence value of an issue, such as sentiment values of equality, rights, and

compassion towards a societal problem. Their finding showed that the public exposure towards a value frame can produce two types of media effects; firstly, the ability to invoke public's thought and understanding about an issue; secondly, the consequence to lead the public to express their thoughts about the related issue. Under the study, 'public exposure' had significantly influenced public thought by allowing audience to narrow down their focus and judgement on a specific policy issue.

Jackson (2011) found that strategic news framing or news generic increased the tendency to focus on political games. It effectively motivated the political movement in promoting public policy. High frequencies of strategic news reporting on policy announcement significantly induced political judgement by the public and in addition succeeded in attracting certain segment of voters, outflanking political opponents, and solving societal problems effectively.

Kornhouser (2007) highlighted that framing effect is most relevant to manifest the consequences of tax compliances by public. The direction of news framing on tax issues shall greatly impact the public's attitude towards tax provision, especially in influencing how people hold the risk-averse in regards to gains, and in turn hold the risk-seeking in regards to loss. This means that people might refrain from risk taking under the positive news framing, and adversely might take risks when exposed to negative news framing.

Kroon et al. (2017) in their policy framing on workforce across Europe countries' study found that the intensified opposition against the policy reformation in regards to financial crisis has strongly driven the change in framing. Specifically, the economic framing issues that relates to societal concerns are likely to attract the public interest, such as the finding from Jacoby (2000) about framing on government spending issue had essentially justified the existence of framing effect on subsequent distribution of public opinion and affected attitudinally change. Another interesting finding from this study showed the differing framing effect could influence people responses towards a single issue. Albeit the ultimate aim of framing effect by media is hope to shape the public thought over certain issues, however, cognitively differences among public are ingrained with dissimilarity of self-values and self-experiences, therefore different frame can be meaningful to different people as publics are not the homogeneous entity (Merilainen & Vos, 2013).

In regards to the conception of five news generics proposed by Semetko and Valkenburg (2000), their pioneering research explicated different types of media outlets such as television and print newspapers might engage different function of news generic to present for a news story. For example, Responsibility prominence frame carried high mean score for government to highlight certain issues that are related to the element of causing or solving social problems. Their research finding also suggested Responsibility Attribute was mainly framed by the influences of political culture and social context.

Under the same study, it was found that Conflict frame was the second common conception that largely employed by press and television to report on the political issues, mainly news coverage about the coalition among political parties or conflict between government and opposition. Besides, both television program and newspapers outlets will also apply some soft approaches by engaging economic consequences and Human Interest frames to report on sensational news event. Meanwhile, in terms of morality issues, the study showed that the news appearance on television program will be more prominence compared with newspapers coverage.

In the Malaysian context, the uniqueness of multi-ethnic has been axiomatically made to accommodate different media languages in representing multivariate voices by citizen, therefore, news framing policy by each media outlet is obviously distinctive between one to another. Generally, the local study on framing theory tends to scrutinise on social issues. For example, Chang et al. (2011) highlighted the role of Chinese newspaper in regards to relationship between Government and Non-Governmental Organisation (NGO) on education issues. Its result showed that media stance had prominently crafts the news directions and successfully established the public perception. Power of journalist in framing news sources is important to shape the frame building process and therefore

influenced news contents, and of course, it also depends on the media institution's policy and news worthiness.

Chang et al. (2012) further proved that the importance of news sources carry a greater impact on news generic such as Responsibility, Conflict and Human Interest frames. Whereas, the effects of news media were more applicable to Economic Consequences and Morality frames.

The news sources integrally influence the news slant presentation. Subsequent research conducted by Chang et al. (2013) continuously showed the advocacy by different media institutions brought differing impact on news effects. For instance, their study on riot 'Bersih 3.0' found that pro-governmental news outlets such as *Utusan Malaysia* had clearly commented that the said riot as an outrageous illegal social movement. However, anti-governmental online media such as *Malaysiakini*, on the other hand, reported the said riot as a rightful social movement and was well received by the people.

In terms of news generics presentations, the prioritisation of issue framing engagement by both news outlets were different; for example, *Utusan Malaysia* highlights Responsibility frame as main focuses, whereas, *Malaysiakini* presents Conflict frame as the main news coverage. Under such circumstances, editorial policy of each respective media outlet will be an important measurement to justify the news direction and ultimately influence what and how people think about an issue.

Faridah Ibrahim et al. (2012) used the same five news generics of Semetko and Valkenburg (2000) to study framing of the H1N1 flu pandemic issue. It investigated the intervention of Malaysia authority in disseminating the news of prevention flu pandemic information. The result showed the Responsibility frame received the highest score, and was followed by Morality frame, Human Interest frame, Conflict frames and lastly Economic Consequences frame. This finding clearly explicated the importance of media as gatekeeper and journalist in providing a balanced view on the pandemic issue and to guide its readers to make an accurate decision after the news judgement.

In terms of media effects on ethnic issue, Faridah Ibrahim et al. (2012) examined the difference of generic news frames between two different ethnic media (a Chinese newspaper and another ethnic-based newspaper) when it comes to issues pertinent to nation building such as 1Malaysia, Economic Transformation Programme, Politics, Religious Issues and Public Safety. Their findings found that the Chinese newspaper prefers using the Responsibility frames when it comes to reporting nation building issues. The other newspaper are similar to the Chinese newspapers except that the other newspaper uses more Conflict frame in reporting political issue.

Fong and Kit (2016) also employed the same five news generics to highlight the inter-religious conflict issue in Malaysia. The issue studied was concerning the aggressive movement by some minority groups of Shah Alam's Muslim residents who participated in a contentious protestation by throwing a cow's head into the Selangor State secretariat building. The demonstrators were against the demand for the relocation of a 150-years Hindu temple as requested by Indian community. Their findings indicated that different media reported the dispute with different intensity and prominence. It also noted that albeit conflict generics was the most salient frame under the study, somehow, the aspect highlighted by the different media were varied due to different political beliefs and institutional practices. This result was synergised to the earlier research conducted by Fang and Md Sidin (2012) on the issue of Hindu Rights Action Force (HINDRAF) movement which found that the same impact of political stances, cultural assumptions as well as media ownership and practices greatly determined the varied points of publication.

The missing flight MH370 became a big shock to the world due to its mysterious disappearance and involved the death of multi nationalities. Bier et al. (2017) similarly uses five news generics to study how media frame the issue attribute across three different countries covering Malaysia, China, and United States. Based on the research, responsibilities frame was the prime attribute in common and widely engaged by all media from three different countries to report on the issue. Meanwhile, Conflict and Human Interest frames were treated as secondary attributes and framed differently by news media of three different countries. The finding of this research

demonstrated different interest by different countries will have the differing evaluation on societal risk. However, on the other hand, Lim et al. (2020) zoomed in the news reporting between *The Star* and *Malaysiakini,* which found that both the news media prioritised the news generic differently, i.e. *The Star* provided general and limited viewpoints that focused on Human Interest frame, whereas, *Malaysiakini* had more critical news coverage that focused on Responsibility frame.

A study by Mohammad Noorhusni Mohd Zaini and Abd Rasid Abd Rahman (2017) presented media impact on Malaysia national 2017 budgeting. They highlighted the contention of two different media ownership i.e. *Sinar Online* and *The Star Online* that portrayed different news directions and put different weights on the five news generics.

In addition, *Sinar Online* representing private owned media projected the five news generics in a different sequence but to measure the same attributes. The prime news generics was led by Responsibility frame and followed by Conflict frame, Economic Interest frame, Morality frame and Human Interest frame. In addition, the news direction by *Sinar Online* politicise the budget issues, by which the conflict frame was not directly linked to the budget content, and instead engaged the opposition party members as their news sources.

The impact of framing effect that were generated by the five news generics as proposed by Semetko and Valkenburg (2000) typically lean on the nature of media outlets and how they frame the particular issue presentation. For instance, those issues that relates to political movement will be posted under Conflict frame or Responsibility frame as priority, while issues related to health factor will be posted under Responsibility frame or Moral frame. The attitude by media shall determine the link between issue priority and the sequence of news generics. In conclusion, the conception of these five news generics is to integrally guide the audience to assess an issue presentation in a wide perspective and subsequently lead for issue judgement.

Framing Theory

Framing theory is a compelling paradigm that is apparently famous among communication researchers in evaluating media effects of the mass communication process. It has been classified as the extension theory of media agenda setting and to be known as second level of agenda setting theory. The fundamental value of this theoretical perspective involves cognitive psychology which focuses on 'news salience selection' processes.

The integration of agenda setting and framing is important to manifest the media effects on policy agenda, especially publics' interaction and controversy about public policies (Dekker & Scholten, 2017). Both theories present different ways of media effects, but in essence the integrations are able to bring out the entire outlook of media influence towards public perception via the transfer of news salience from policy agenda to media agenda and subsequently influence public agenda. The prominence of this theories integration is to highlight the news framing process and focus on the reintroduction of SST 2.0 policy for public thought and debates.

Conceptually, the first level of agenda setting is referred to as agenda setting theory. It was introduced by McCombs and Shaw (1972) to answer the first part of media effects by telling its audience what to think about an issue, meanwhile, framing theory acts as the second level of agenda setting and functions to answer the second part of media effects by telling its audience how to think about an issue's attributes.

The key concept underlined by Lippmann (1922) heighten what public perceived about the world is largely depended on what the media intend to tell them. Based on this axiom, the basis of powerful media effects was successfully established because media is equipped with strong functions to influence publics' believing and thought. The prominence of media coverage ultimately become the prominence of public perception.

Public judgement and believe over an issue is based on the 'stereotype' concept, which has been defined as a societal position defencing system that is derived from the personal traditions and

cultures according to Lippmann (1922). It is a pseudo image that is stored in the public mind that is often used to guide audience to understand the outside world and thus build up their perception and values on certain news issues.

Cohen (1993, p.13) had interestingly highlighted "the press may not be successful much of the time in telling people what to think, but it is stunningly successful in telling its readers what to think about". This statement has clearly spelled out that media function might have some minor influences towards audiences thought, but literally it is more powerful in guiding audiences on issues of interpretation and judgement.

Two of the famous communication scholars namely McCombs and Shaw (1972) were profoundly influenced by Cohen's earlier ideology and therefore worked on a new theoretical framework called 'Agenda Setting Theory'. Both of them opined that audiences might not solely learn about a given issue, but it is also important to analyse and understand the news positioning and content of issues. They claimed that media function will significantly determine the importance of issue salience that is intentionally heightened by politicians, and thereby setting up 'news agenda' to highlight the valence of event and report to the public attention (McCombs & Shaw, 1972).

Literally, framing theory is also known as attribute agenda setting, where it concerns the behavioural conduct of media information processes that mainly emphasize on selection of issue salience. D'Angelo (2017, p.1) quoted media frame as a written, spoken, graphical, or visual message that is used by the communicator to contextualise a topic or issue, within a text transmitted to receivers by means of mediation. It is an important communication process that effectively links the news generator and news receiver.

Framing theory was first set forth by Goffman (1974, p.21), who was the progenitor of this concept, and it is found to highlight individuals' schemata which employs their instinct primary framework to recognise or evaluate particular events that they experienced. 'Primary framework' has been referred to as schemata of interpretation that carry the function of translating some meaningless scenario into something meaningful to an individual. This concept assumes that the individual is lacking in knowledge about the real world and thus, attempts to interpret the surrounding environment accord to their life experiences. Therefore, it is a guideline for individuals to locate, perceive, identify, and label the information they receive.

Framing theory has widely been applied to examine the communication process and its effects on media. Entman (1993, p.53) pointed out communication text would be powerful to transfer information and reach to consciousness of audiences precisely. He is also in the opinion that framing concept involves the selection of issue salience, and refers to it as "to select some aspects of a perceived reality and make them more salient in the communication text, in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and or treatment recommendation."

McCombs (1997) opined framing as the highlight of attribute agenda setting. He argues that media has oftentimes focused and discussed on some selected issue out of many others issue agendas. The process to pick and choose vying contentious issues is generally conducted by the media management or journalist to promote certain topics that they perceive important for public knowledge, and therefore are characterised as framing of "selection of - and emphasis upon – particular attributes for the media agenda when talking about an object" (McCombs, 2004, p.87). The integration between framing and attribute agenda-setting is seen as important in calling audience's special attention towards the news issue coverage by media and thus, guide the audience to map the picture or object in their mind and subsequently influence the attitudinal change.

Scheufele & Tewksbury (2007, p.11) quoted "framing is an assumption of how an issue is characterised in news reports can have influence and how it is understood by audiences". As such, the way how media processes and presents a given story or frames the given information is important in influencing public thoughts and discourses (Scheufele & Iyengar, 2012). In other words, framing is not only to increase the salience of news topic, instead, it is more important to evoke audience thinking

about an issue that is relevant to their pre-existing cognitive schema (Scheufele, 2000) by translating a symbolic message to a meaningful structure of the social world (Reese et al., 2001).

In the communication perspective, framing theory construes how media function shapes the public perceptions, particularly to invoke public discourses and attitudinal reactions after being exposed to certain selected news information.

Media attention towards public policy has been considered as key to influence the signification of policy agenda (Helfer, 2016). The quantities of media coverage on specific policies issue will likely attract the attention of law makers and increase their intention to prioritise policy making processes (Melenhorst, 2015).

News Sources

News is an outcome of the interaction between media organisation and social-political environment (Tiffen et al., 2013). The reciprocation between journalists versus bureaucracies is a 'tug of war' game which interestingly involves the activities to supply, demand and dissemination of news information. Literally, the function of news sources is to attempt to manage and control the issue contents and information supply, whereas, journalists act as information receiver and reserve the right to choose and extract information from news bundles, and they also serve to meet their media outlet's interest (Gan, 1999). As such, the assessment of news content is not on the priority of what to be considered as newsworthy, but of what information is available to be published (Tiffen et al., 2013).

Sources are considered as one of the most influential external factors of frame building process, as the journalists choose their news based on their communication with other actors. These actors can be the politicians, organization or social movements. The news sources are vied to influence media decision in framing the news stories they supplied and thus, the expected outcomes are the messages that are framed consistent with their preferred framing effect (Hallahan, 1999; Kerner, Bohm and Sack, 2014).

In the realism of news making processes, the integration between journalists and news source is important in affecting news frames, as stated by De Vreese (2005) news source is a process of building the structural qualities of news frames. In addition, Entman (1993) further argued that to some extent, source is the story. Therefore, news source is characteristically acted as the authority that prominently assured the supply of plausibility and reliability news content, and thus determined the outcome of news presentation. Chang et al. (2012) found that news sources carry a big role in influencing frame-building process against the function of media workers.

The credibility of news source is important to justify the accuracy and reliability of news information, as the fact that journalists heavily rely on them to obtain news story and facts of an event (Faridah et al., 2012). The function of the editorial board is equally important in managing news issue information, especially their role as news gatekeepers, and their roles to frame, segregate and disseminate news events. As such, in order to avoid media bias on news issue coverage, it is important to engage the balance facts from multilevel sources about an issue and not solely rely on a single risk of news source.

News Slant

News slant is about the bias in reporting of an issue and reflecting the ideology of media outlets or author on certain news issues. It is a vitally important element that can influence audience attention towards certain news issue and media consumption. The bias reporting by different media outlets on a single issue would resultant to differing version of beliefs and perceptions by readers (Wang et al., 2014). Mohammad Noorhusni & Mohd Zaini (2017) have the same quote that issue standing or political ideologies differences by media outlets could be causing the media biases towards the public policy issues.

News slant is based on the premise "when a news reporting emphasises one side's preferred frame in a political conflict while ignoring or derogating another side's" (Entman, 2010, p.392). Selective one-sided news framing meant audience is paying a specific attention towards certain news topic according to their news' favouritism while less focus on another side of news. Hayakawa (1940) was the first scholar brought up the 'slanting' conception, and it has defined as a process to select some details that are favourable or unfavourable towards the described subject. This concept is in line with the 'news framing' process operated by news makers, which the media outlets focus on certain selection of attribute salience and objectively telling people 'how to think about issue'.

METHODOLOGY

Using Klang Valley as the targeted locality, the researcher used stratified data sampling in order to get a balanced and representative samples for this study. Overall this study applied the disproportionate stratified sampling. Stratified sampling is a probability sampling procedure in which the target population is first separated into mutually exclusive, homogeneous segments (strata), and then a simple random sample is selected from each segment (stratum). Disproportionate stratified sampling is a stratified sampling procedure in which the number of elements sampled from each stratum is not proportional to their representation in the total population (Salkind, 2010).

The method of sampling ensured that the researcher had a balanced representation from different ethnicity, different age groups, different income bracket as well as education level. This is important seeing that the researcher was gauging public perception on taxation system that affects all level of society. Stratified sampling was used for this research context because it is able to represent a diverse population, and reasonably reflective of general public perception.

Using Krejcie and Morgan (1970) sampling frame, a total of 422 questionnaire was administered and the returned usable questionnaire of 402 representing 95.2% were used for the final data analysis. For the Pilot test of the survey questionnaire, about 100 respondents were taken to check the reliability of the instruments among local students and staff from Infrastructure University Kuala Lumpur and residents in Bangi, Selangor. The reliability test using alpha Cronbach recorded values between .80 to .90 indicating a high and acceptable level.

Findings: Demographic Profiles

A total of 402 respondents in the Lembah Klang answered the survey questionnaire. Four zones were targeted to collect data from the survey namely Kajang, Shah Alam, Lembah Pantai and Ampang. Data was collected using stratified sampling. Out of the total 402 respondents, 51.5% (207) were female and 48.1% (195) were male. In terms of age, a big group was from the age of below 25 years, 37.5% (150). This was followed by those in the age group of 36-45 years, 21.8% (87) and closely followed by the age group 26-35 years which made up of 21.2% (85) of the respondents. The 46-55 years age group made up 11.9% (48) and the smallest group was the 56 years old and older which made up 8.8% (32) of the respondents.

In terms of ethnicity, a big majority were Malays, 65.9% (265), followed by Chinese, 23.6% (95) and Indian, 10.5% (42). Indeed, these numbers well represent the actual scenario of ethnic percentage in the Malaysian population. Education wise, a big group came from those with Bachelor's degree and Diploma holders, 50.4% (202). So, it could be said that the respondents for this study came from the educated group. About 25.9% (104) had SPM/SPVM, followed by those with MA and PhD, 15.2% (61). Two smaller percentages in terms of education, were from STPM, 6.2% (25) and those with lower secondary education, LCE/SRP and below, 2.5% (10).

The majority of the respondents were employed in the private sectors, 35.1% (141), followed by the government sectors, 26.6% (107). About 27.1% (109) were students. A small percentage of 4.5% (18) had their own businesses and about 6.7% (27) were not working.

In terms of income, the data showed that a bigger portion of the respondents, 21.9% (88) were getting about RM2001-RM3000, about 13.9% (56) were getting RM3001-RM4000, and 7.0% (28) were getting RM4001-RM5000, and 11.9% (48) were getting RM5001 above. These data showed that almost half of the respondents can be categorised as belonging to the middle class in Malaysia (Ali Salman 2008).   About 21.9% (88) earned between RM2001- RM3000, and those earning RM1001 to RM2000 were about 13.4% (54) and a small percentage of 4.2% (17) earned a minimal amount of less than RM1000. Since the bigger group of respondents in this study was students, hence 27.6% (111) recorded no income.

The demographics shown in Table 1 clearly depict the realistic representation of entire Malaysian population, especially the income has significantly reflected the truthful of household income that energised the spending power and henceforth direct facing the effects of SST 2.0.

Table 1: Demographics Data of the Respondents (N=402)

Variables	Frequency	Percentage
Gender		
Male	207	51.5
Female	195	48.5
Age		
25 below	150	37.5
26 – 35	85	21.2
36 – 45	87	21.8
46 – 55	48	11.9
56 above	32	8.8
Ethnic		
Malay	265	65.9
Chinese	95	23.6
Indian	42	10.5
Education Level		
SRP/PT3/PMR and below	10	2.5
SPM/SPMV	104	25.9
STPM	25	6.2
Diploma/BA	202	50.4
MA/PhD	61	15.2
Employment Status		
Government	107	26.6
Private	141	35.1
Own business	18	4.5
Not working	27	6.7
Student	109	27.1

Income		
Less RM100	16	4.2
RM1001-2000	54	13.4
RM2001-3000	88	21.9
RM3001-4000	56	13.9
RM4001-5000	28	7.0
RM5001 above	48	11.9
No income	111	27.6

A question was asked regarding why do the people need to pay tax in the form of indirect tax (SST 2.0) or income tax and others, and a majority, 57.5% (231) responded that it is because of their obligation. About 23.3% (94) said that the tax is important to help the government finance public utilities, 13.7% (55) said it is because they want to avoid punishment. A small percentage of 5.5% (22) admitted they were unsure why tax is important (as shown in Table 2). The data in Table 2 also indicate that a majority of the respondents was aware of the existence of taxes and why they need to pay tax. On a positive note, the respondents felt that they were obligated to pay taxes and this include indirect tax of SST 2.0.

Table 2: Reason for paying tax

	Frequency	Percentage
Avoid punishment	55	13.7
Finance public utilities	94	23.3
Obligations	231	57.5
Don't know	22	5.5
Total	402	100.0

Hypothesis 1:
Several selected independent variables (News slant, News sources, Knowledge, Policy Implementation and News Frames) have positive relationship with public perceptions on SST 2.0.

To test Hypothesis 1 through the sub-hypotheses, a Pearson Correlation was used. The results of the correlation is presented in Table 3 It could be seen that all independent variables are significantly correlated with the dependent variable, public perception on SST 2.0. The correlation results showed that Implementation of SST policy as well as knowledge and understanding of the SST issues showed significant relationship with Public Perceptions with value of r = .537 and r = .528 respectively, at p<.01. According to Guilford Rule of Thumb table (1973) the study can conclude that there is a moderate relationship between the dependent variable (Public Perception) and the independent variables (Implementation and Knowledge of SST 2.0).

The findings in Table 3 also shows that news framing from the media in terms of news sources, news slant and news frames were significantly related to the Public's Perception on SST 2.0. The findings showed that news frames (r =.446, p<0.01), news sources (r = .436, p<0.01) and news slant (r = .407, p<0.01) were moderately related to Public's Perception.

The results showed that there was a significant correlation between the dependent and the selected independent variables. These findings are consistent with the research finding by Azahar Kasim & Adibah Ismail et al. (2018), which quoted the powerful role of journalist and government owned media tends to control news content that advocated its self-interest along the frame building process. Some imperative media framing approaches including news sources, news slants and generic

frames are objectively designed to gain the positive thinking and positive perception towards an issue by the audience. In addition, it is also in line with the research done by Chan et al. (2017), that proven the knowledge conception is significantly impact the public perception towards taxation issue especially influencing the attitude and morality of tax payable by publics.

Hence, the sub-hypotheses on the selected IVs were supported. The study indicated that the respondents' perception regarding SST 2.0 were influenced by the implementation of the SST policy, their knowledge and understanding towards the issue and how the media framed the issues from the perspective of Semetko and Valkenburg (2000) generic news frames as well as news sourcing and news slant. Results from the correlation test provide ample evidences that all sub-hypotheses under Hypothesis 1 were supported.

Table 3: Correlations of selected Independent Variables and Public Perceptions on SST 2.0

	News slant		News sources		Knowledge		Implementation		News Frame	
	r	p	r	p	r	p	r	p	r	p
Public Perceptions	.407	.000**	.436	.000**	.528	.000**	.537	.000**	.446	.000**

N= 402; **p<.01

Hypothesis 2:

News generics (Responsibility, Human Interest, Conflict, Morality and Economic Consequence) based on framing of SST 2.0 will have a significant impact on public's perceptions.

In Hypothesis 2 via sub-hypotheses, the study aimed to look into the relationships in terms of the different generic frames (Responsibility, Human Interest, Conflict, Morality and Economic Consequences) with Public's Perception. The aim was to find out which of the generic frames have a strong influence on the Public's Perception pertaining to SST 2.0 issues. The results in Table 4 indicated that among the five generic frames, Responsibility frame showed the highest correlation (r = .367, p<0.01), followed by Economic Consequences frame (r = .358, p<0.01). Based on Guilford Rule of the Thumb table (1973), the study can conclude that there was a significantly low to moderate relationship between Responsibility and Economic Consequences frames with Public's Perception on SST 2.0 issues.

Human Interest (r = .335, P<0.01) and Morality (r = .324, p<0.01) recorded significantly low relationship with Public's Perception. While Conflict (r = .125, p<0.05) showed a significantly negligible relationship with Public's Perception on SST. 2.0.

The results indicated that the respondents were concerned about how the SST 2.0 issues were handled responsibly by the authority. Responsibility frame also showed a group of people and certain sectors in the government are responsible in handling the SST issues. Economic consequences include clarity in information regarding the economic consequences of SST on the people as well as realistic talks about profit and losses due to SST. The perspective of SST from the angle of human interest and morality only had a slight influence on Public's Perception, hence showing a low strength relationship. However, conflicting issues of SST were not considered much by the respondent, and hence showed negligible relationship. The data from the correlation tests showed significant relationships between the selected independent and dependent variables and hence all sub-hypotheses in Hypothesis 2 were accepted.

It is understood that the prominence of news generics engagement by news media are asymmetrically due to various issue specific. Responsibility frame has seemed to be most famous generic frames in this study, in which consistent with the research that pertaining the major public

interest issues in Malaysia, such as pandemic HINI issue (Chang et al., 2010); education issue (Chang et al., 2012); and national budgetary issue (Mohammad Noorhusni & Abd Rasid. 2017).

Table 4: The correlation between Public's Perception and the five generic news frames

	Responsibility		Human Interest		Conflict		Morality		Econ. Consequences	
	r	p	r	p	r	p	r	p	R	p
Public Perceptions	.367	.000**	.335	.000**	.125	.013*	.324	.000**	.358	.000**

N= 402; **p<.01; *p<.05

DISCUSSION

As regards to the survey analysis on public perception towards SST 2.0, the researcher collected 402 respondents from varying demographic profile that comprises balanced demography in terms of gender, race and locality. Generally, the data analysis showed that the public perceive issue SST 2.0 as a complicated taxation system and the government should educate the public before the implementation. This opinion reflects the importance of how the government engages media agenda to transmit the issue salient (SST 2.0) to the nation by means creating public awareness and public knowledge in comprehending the issue and make to be understood by the public. Due to citizens' obligation to the country, the survey result showed that the public were of the opinion that people who are non-compliant to pay for tax should be punished.

On the economic perspective, the public seems to have a lack of confidence of SST 2.0 which could be allayed to household expenditure commitment, as such, the public is perceived to disagree that SST 2.0 would contribute to the stabilisation of goods prices and curb spending that lead to savings by consumers. Considering the low confidence towards the SST 2.0 policy, the public further perceived a low level of agreement to the importance of SST 2.0 to the economy of the country, and similarly perceived low agreement that the revenue collected from SST 2.0 would be shared equally among the nation.

Muhammad Azahar Abas (2019), in reflecting on what is good governance, highlighted that for any public policy that uses the top-down approach, it often fails to consider the significance of past actions in the same policy area. In the same way, this research showed that the public scepticism and lack of confidence resulted from top-down approach of the SST 2.0 policy without active and constant consultation with public stakeholders on the changes from GST to SST 2.0.

In the context of understanding the appropriate role by news slant in framing the issue of SST 2.0, the survey result found that the public disagreement about media can be trusted and reliable in reporting the news. In fact, the statement with the lowest level of agreement was that "*news on SST in the media is not bias*". This shows that the public perception is negative towards the news slant and orientation of the media which they deem to be bias. However, it is interesting to note that the public trust SST 2.0 news on television more than they do social media and print media. This shows that television news are perceived to be more factual and less biased.

The survey on public's knowledge and awareness yields with encouraging result as the public showed a high awareness of how SST 2.0 works. The government must take note that albeit public sentiment show of a high agreement that the SST 2.0 revenue should be channelled towards welfare assistance to the nation, however, they disagree that this new taxation policy is protecting the interest of the lower income groups.

This finding directly correlates with the data of public perception towards policy implementation. The result has clearly indicated that public highly agreed the government should be more transparent in exercising the SST 2.0 implementation, besides setting up proper communication channel and feedback channel for the public to deal with the issue. The survey data also showed that the public do not feel their involvement and are not satisfied with the policy implementation, therefore, the sentiment of scepticism has resulted a low level of trust among the public towards the government work culture especially concerning the process of implementing policy SST 2.0.

In terms of media consequences by both news slants and news sources, it has found that both the conception having positive relationship with public perception on SST 2.0. Further to that, public knowledge of SST 2.0 towards the policy implementation is also having positive relationship with how public perceive the issue. In this study, news sources, news slants and public knowledge prevailed to shape the public perception towards issue SST 2.0.

As such, the result findings were in line with the previous researches that expounded the contexts of prominence media effects influences public thought and judgment over an issue. For example, in the research of Kleinnijenhuis et al. (2019), the researchers found that the mass media do shape political preferences and ideas.

In the context of news generic engagement, all the five generics frames namely Responsibility frame, Human Interest frame, Conflict frame, Morality frame and Economic Consequences frame, do have significant impact on public perception towards SST 2.0. The research data showed that Responsibility frame has secured the highest correlation value among all other news frames, this means that the public strongly agreed that government should be responsible to the implementation of SST. In this case, the responsibility by the government in rationalising the equality of wealth among the nation and helping the poor would be highly anticipated by the public.

CONCLUSION

The study concluded that the main variables that carried positive relationship with public perception on issues of SST 2.0 would be policy implementation, knowledge and awareness as well as the generic news frames generated by the media. On the novelty of the study, the study implied that framing on the implementation of SST 2.0 policy would be easily accepted by the people if they are knowledgeable and informed of the policy and the SST information came from credible news sources. Hence, the policy makers need to provide sufficient, clear and well-defined information to the people before implementation of certain policies in the future.

The news generic frame that is most effective on public perception towards SST 2.0 would be responsibility and economic frame. The human interest, conflict and morality frame seems to be less effective in framing the public perception on issue SST 2.0. News slant and news sources are proven to be negligible.

In sum, the finding of this research had given much insight of media impact which effectively influenced public perception on policy issue. The significance of frame setting in leading public judgement can be a validated thought provoking by the Government, especially involving the establishment of public policy exercises. Besides, media outlets can benefit from this research finding as they would be able to justify the characteristics of each news generics and what are the most effective means to be engaged in disseminating economic related information.

Last but not least, the researchers believed that this study has paved a comprehensive theoretical explication of first level and second level agenda setting theory. The significance of framing theory and news generics justify to serve for future studies that is relevant to the economic

related issues. As such, engagement of framing theory in different media platforms which play the role in shaping public perception on economic policy should be further refined.

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