



**THE PRACTICE OF STANDARDIZING THE
DEPRECIATION OF VEHICLE ASSETS:
KNOWLEDGE, ATTITUDES AND PRACTICES
TOWARDS PRACTICES IN STANDARDIZATION OF
ASSETS DEPRECIATION AMONG THREE LOCAL
COUNCILS THAT ARE
IN SUBANG JAYA CITY COUNCIL, SEPANG
MUNICIPAL COUNCIL & HULU SELANGOR
MUNICIPAL COUNCIL**

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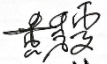
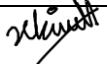
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ABSTRACT

This study was carried out to examine the uniformity of depreciation of vehicle assets among three local councils, namely the Subang Jaya Municipal Council, Sepang Municipal Council & Hulu Selangor Municipal Council. The main objective of this study is also to identify the factors that influence depreciation in these three Municipal Council. Furthermore, the target respondents in this study are from staff and financial administrators.

Besides, this study was conducted using quantitative approach where the questionnaires method was used and distributed to all staff and financial administrators. We also distribute this questionnaire to 234 financial admin staff at each city council. By using SPSS 2.0, data collected through questionnaires can be analyzed and results obtained discussed in the form of table.

ABSTRAK

Kajian ini dijalankan untuk mengkaji keseragaman susut nilai aset kenderaan di kalangan tiga majlis tempatan iaitu Majlis Perbandaran Subang Jaya, Majlis Perbandaran Sepang & Majlis Perbandaran Hulu Selangor. Objektif utama kajian ini juga adalah untuk mengenal pasti faktor-faktor yang mempengaruhi susut nilai di ketiga-tiga Majlis Perbandaran ini.

Tambahan pula, sasaran responden dalam kajian ini adalah daripada kakitangan dan pentadbir kewangan. Selain itu, kajian ini dijalankan menggunakan pendekatan kuantitatif di mana kaedah soal selidik digunakan dan diedarkan kepada semua kakitangan dan pentadbir kewangan. Kami juga mengedarkan soal selidik ini kepada 234 kakitangan pentadbir kewangan di setiap majlis bandar raya. Dengan menggunakan SPSS 2.0, data yang dikumpul melalui soal selidik boleh dianalisis dan keputusan yang diperoleh dibincangkan dalam bentuk jadual.

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CHAPTER 1

INTRODUCTION

1.1 INTRODUCTION

Depreciation expense is another name for depreciation, and fixed assets are businesses that are owned or controlled based on the utilization of accumulated depreciation. A reduction in an asset's value is referred to as depreciation (depreciation). Depreciation in national accounts, whether in business or accounting, is a method in which the monetary worth of the capital estimate is consumed by the value during the research period. Capital usage allowance, commonly known as, in the national income account (capital use allowance).

In addition, depreciation is also a decrease in the value of a company's fixed assets. Due to a fixed asset's usage in generating income, depreciation is viewed as the "exhaustion" of some of its life. Depreciation of real estate, plant and equipment is one of the allocations from profit to take into account the wear and tear of an asset after being used for a certain period. The use of computers and office tools in the company's business to launch business operations are used regardless of depreciation. However, there are businesses that do not consider depreciation in preparing statements finance. The purpose of this study is to provide exposure to the business being studied regarding the use of depreciation calculations. The objective of this study is to provide exposure to the correct method of calculating depreciation. This study is conducted on a service business servicing time recording machines and office-related machines. The scope of this project is focused on the company's computers and office equipment used to launch its business operations. The results of this study are expected to show that this depreciation calculation has an impact on the business as a whole. Boots in making depreciation provisions for future business planning to know the profit or loss for a certain period of accounting.

Next, this depreciation is brought on by a number of circumstances, one of which is that the asset is too old and worn out. Next, an asset's ability to function as usual is compromised by the passage of time and Fixed Asset Maintenance is a Must for Proper Asset Productivity.

One of the main causes of asset depreciation is the first factor, which refers to assets that have been damaged, ripped, or worn out. This is true because a significant proportion of assets age out or degrade as a result of constant use. For instance, consider the factories and machinery that are utilized to produce things, structures, automobiles, etc. Machines used in manufacturing will gradually lose operating capacity or production as a result of continued usage and operation, and their market worth will also diminish. Therefore, it is required to lower the proportional value of the machine in the book in order to correctly depict the entity's financial situation.

The second factor that is strongly emphasized is the absolute need for Fixed Asset Maintenance for Proper Asset Productivity. The absolute necessity of fixed asset maintenance for proper asset productivity is the second aspect that is extensively highlighted. For instance, in order to get full-time productivity from the operation of the equipment, plants and machines used in the manufacture of products in a manufacturing organization need frequent maintenance throughout time. Some crucial components of the equipment or asset will continue to be changed even after a predetermined amount of time. Depreciation should therefore be charged in order for the future replacement parts to be recorded and written off appropriately throughout the course of their useful lives.

In conclusion, the corporation act or statute legislation expressly permits depreciation and amortization. According to the matching principle in accounting, this applies to the entity writing down the used part or the asset's cost in the entity's statement of profit and loss account for the relevant period. In addition, there are other justifications for such treatment. Because the cash inflows from the assets have been recorded and the cost of using the relevant assets is likewise eliminated in the same period as the applicable concept in accounting, this matching concept gives a fair picture of the entity's finances.

Additionally, accounting standards and income tax regulations (as well as other statutory rules) specify how this depreciation is to be handled and who is responsible for it. In addition, there are other justifications for such treatment. Because the cash inflows from the assets have been recorded and the cost of using the relevant assets is likewise eliminated in the same period as the applicable concept in accounting, this matching concept gives a fair picture of the entity's finances. In addition, accounting standards and income tax rules (as well as other statutory laws) require that this depreciation be treated and reported in the books of accounts for the appropriate periods.

1.2 BACKGROUND OF THIS STUDY

It is well known that depreciation is an accounting method for allocating the cost of real or physical assets over their useful life or expected period of use. In addition, it also represents how much asset value has been used. A depreciating asset can also help the company earn income from the asset while spending a portion of the asset's cost each year the asset is used. If asset depreciation is not addressed, it can affect the company's profitability. As a result, three local authorities namely, Sepang Municipal Council, Hulu Selangor Municipal Council, and Subang Jaya City Council undertook the study on the standardization of asset depreciation. The purpose of this study was to examine, compare, and track the depreciation for these three local authorities as well as to pinpoint any issues based on the responses from those authorities.

This is because the price paid to acquire the asset is a major factor in determining the asset's depreciation value, the uniformity of depreciation in an asset is crucial. The price of an asset includes the purchase price, the cost of installation, and any discounts the seller may have obtained. It is doubtful that they will soon replace the asset if they paid a significant price to get it.

Additionally, this study was done since estimating the useful life has an impact on figuring out depreciation. For instance, if an asset is anticipated to remain useful for a number of years, its annual rate of depreciation will be lower than if its life expectancy is predicted to be extremely short. In addition, the estimated usable life is evaluated after looking at the asset's previous use's productivity potential.

This analysis is also crucial for determining how much an item will depreciate over time and when it will need to be totally written off. This is due to the possibility that production-related assets depreciate more quickly than structures do. Additionally, it's crucial to account for the assets employed in their creation using the accelerated depreciation approach. Additionally, this approach tries to lower asset prices for the majority of the first few years of operation.

1.3 PROBLEM STATEMENT

According to Noor Fadzlina Yahya (2022). Depreciation is the term used to describe the decrease in value of fixed assets while they are being used. This can be proven where a business's fixed assets lose value over time due to depreciation. Due to a fixed asset's usage in generating income, depreciation is viewed as the "exhaustion" of some of its life.

The Three Municipal Council have implemented asset management in their respective organizations. However, the standards used differ between organizations. Each organization develops its own standards in implementing the depreciation of this asset. The management of the Selangor State Government Secretary has found it difficult to control asset management because the asset management standards are inconsistent in terms of asset life expectancy and depreciation assessment methods. This study also wants to see the acceptance of the citizens of these three municipalities in the implementation of standardization of asset depreciation assessment standards in this organization.

Assets are possessions having a lifespan of more than a year. In essence, the corporation does not own these fixed assets, and they cannot be sold or turned into cash. As long as the fixed asset's life has not already expired, it can be used to assist a company generate revenue for more than one accounting period. As a result, the asset's purchase price should be spread out over the course of its useful life as depreciation. This is consistent with the accounting idea of matching where yearly depreciation is the expenditure that must be matched with revenue generated in the current year. Depreciation costs are therefore subtracted from the profit and loss account.

An Allowance for Depreciation Account, also known as an Accumulated Depreciation Account, is established to record the depreciation of a fixed asset so that the asset's account balance is always shown at cost price. The net book value of an asset is determined by subtracting the amount from the cost of fixed assets in the balance sheet. The depreciation allowance account is a liability account. The amount of cumulative depreciation for a fixed asset increases with the length of time it has been in use. The book value of fixed assets is impacted by this.

Depreciation calculations are performed in order to determine which business expenses should be deducted from revenue in order to produce a clear and precise profit. Additionally, it

serves the function of allocating depreciation in the company's finances that can be set aside to enable the replacement of the fixed assets in question after their useful lives are up.

Fixed Assets can therefore be displayed in accordance with their book value at the end of the accounting period. This can be seen where the method of the matching process is the mechanism employed by accountants to determine the profit or loss for an accounting period. Calculated profits or losses are determined by comparing the period's income with the costs incurred to generate that revenue. The cost of using (or, in certain situations, not using) the company's fixed assets to make up the difference is one of the expenses that must be taken into consideration.

Consider the scenario when a business employs an equipment that costs RM10,000.00. If the machine's anticipated lifespan is 10 years, the business will incur costs as a result. Every profit and loss accounting statement should include the cost if it is considered that RM1,000.00 is allocated for the cost of utilizing the machine for a year. In this case, the expense of using the machine equals the expense of operating the company, such as paying the employees' salaries. In actuality, the cost of an asset, such a machine, is charged to the asset account when it is purchased (connected to accounting rules), and it is used all the way through its lifespan. Every accounting period, a proportional amount of the cost is applied to the operational results in order to indicate how much of the initial cost has already been used up in comparison to the period's results. Depreciation is the sum that is added to each accounting period. Because depreciation is based on internal reasons, the decline in market value is not a significant issue.

In each accounting period, property that is still part of the original cost is allocated, and this process continues until the original cost has been entirely recouped. When a piece of property reaches the end of its useful life, a significant amount of depreciation will have equaled the purchase price. If carefully calculated, the big amount assigned for depreciation is roughly the same as the initial cost, regardless of whether it is larger or smaller than the original cost.

Thus, in our research, we will discuss about acceptance on standardization asset depreciation of three council which are “Majlis Bandaraya Subang”, “Majlis Perbandaran Sepang” and “Majlis Perbandaran Hulu Selangor”. In our research we will be focusing on these three-local council on how they accept the asset depreciation. For example, acceptance through year, method and type of asset. Therefore, we will be doing research towards these three acceptances.

1.4 RESEARCH OBJECTIVES

The main objective of this research is to identify the practice of standardizing the depreciation of vehicle assets among the three Local Councils namely Subang Jaya City Council, Sepang Municipal Council & Hulu Selangor Municipal Council.

The objectives of the present study are:

1. Determine the best method in calculating asset depreciation of vehicles at three municipal local council.
2. To identify the factor that influence the depreciation value at three municipal local council
3. To compare the practice of three municipal council with Malaysian Asset Depreciation standards

1.5 RESEARCH QUESTIONS

1. What is the need for the depreciation value at three municipal local council?
2. How asset depreciation standardization can be practice?
3. What is the method to match the expense recognition for an asset to generate the revenue?

1.6 SCOPE OF STUDY

This study focused on the “Asset Depreciation Standardization Needs Analysis and practices at three local council: Majlis Bandaraya Subang Jaya, Majlis Perbandaran Sepang & Majlis Perbandaran Hulu Selangor”. In this research, questionnaire is used as a method for this study. The survey questionnaire distributed to the director from 3 different local council as mentioned in the title. This study focusses on how and why asset depreciation standardization needs to be done by 3 local council.

1.7 SIGNIFICANCE OF THE STUDY

This study's significance lies in identifying the requirements for standardizing asset depreciation at three distinct councils. We can gain a better grasp of asset depreciation standardization thanks to the study.

The necessity of depreciation and a few methods for estimating asset depreciation can both be learned by studying these. Additionally, by studying how 3 Council offers a better method, asset and services that can assist society.

Last but not least, as for the researchers, this study will assist them in defining depreciation, identifying the causes of asset depreciation, and identifying the types of assets that depreciate.

1.8 OPERATIONAL DEFINITION

1.8.1. Needs analysis

Needs Analysis is a formal, systematic process of identifying and evaluating training that should be done, or specific needs of an individual or group of employees, customers, suppliers, etc. Needs are often referred to as “gaps,” or the difference between what is currently done and what should be performed.

1.8.2 Practice

Practice is the act of rehearsing a behavior repeatedly, to help learn and eventually master a skill.

1.8.3 Asset Depreciation

Depreciation means that you write off the value of the asset over its expected useful life. The value of the asset depreciates over time and you can write off a certain amount as an expense against taxes every year. Although you may need to pay all of the expense up-front, you cannot deduct all of that expense from your taxes in one go.

1.8.2. Local Municipal Council

Majlis Perbandaran Sepang is the majlis perbandaran responsible for managing the Sepang district in Selangor, Malaysia. Majlis Perbandaran Sepang (MPSepang) is a Local Authority empowered under the Local Government Act 1976 (Act 171) to provide municipal services to all Sepang citizens. As a Local Authority, MPSepang is responsible for planning, development and community services.

1.8.3. Majlis Perbandaran Subang Jaya

Majlis Perbandaran Subang Jaya is the local government that administers Subang Jaya City, Selangor. This council works to provide municipal services to the residents. It is also responsible for public health and sanitation, waste management and disposal, urban planning, environmental protection and control, economic and social development, traffic management and general maintenance of urban infrastructure. This Council is headed by a Mayor and has 24 Councilors.

1.8.4. Majlis Perbandaran Hulu Selangor

Majlis Perbandaran Hulu Selangor (MPHS) is a Local Authority (PBT) that administers the Hulu Selangor District, Selangor Darul Ehsan. Local authorities are local level governments that are responsible for providing services and implementing the economic, social, physical and environmental development of the city according to the gazette administrative boundaries.

1.9 SUMMARY

The first chapter of this research asset depreciation standardization needs analysis at three local council which are Majlis Perbandaran Subang Jaya, Majlis Perbandaran Sepang and Majlis Perbandaran Hulu Selangor. This is followed by the research background, problem statement, research objectives, research question, significance of the study and operational definitions.

CHAPTER 2

LITERATURE REVIEW

2.1 INTRODUCTION

The principles outlined in this chapter will serve as the foundation for the study's expansion. We'll talk about the literature on "Acceptance in Asset Depreciation from 3 Council." In contrast, in this chapter we will focus on three independent factors for asset depreciation, namely the year, the method to calculate the depreciation, and the type of asset that will experience a depreciation. These factors were all identified in the previous chapter along with the background, problem statement, objective, question, scope, and significance of the research. Finally, more information and explanation of these variables will be given in this chapter.

2.2 CONCEPT / THEORY

2.2.1 - Depreciation

Based on the research done by Alicia Tuovila (June 27, 2022), the term depreciation refers to an accounting method used to allocate the cost of a tangible or physical asset over its useful life. Depreciation represents how much of an asset's value has been used. It allows companies to earn revenue from the assets they own by paying for them over a certain period of time.

Other than that, according to John Hoggett, Lew Edwards & John Medlin (2007). The nature of depreciation is described as property, plant and equipment represent a store of future economic benefits that an entity intends to receive over the useful life of the assets in the production of goods and services. All such assets except land, whether purchased or leased, have limited useful lives. This can be seen where the economic benefits are consumed over time to a point where they are either used up or lost.

2.2.2 – Asset Depreciation

The monetary value of an asset decreases over time due to use, wear and tear or obsolescence. This can be explained where there are four factors which contribute to a depreciable asset having a limited useful life.

- Expected usage of asset, as assessed by reference to the asset's expected output
- Expected wear and tear, through physical use in excess of that which maintenance can restore. However, wear and tear are affected by such things as frequency of use, climatic conditions under which the asset is used and the frequency of expected maintenance. For some assets such as construction equipment, these physical factors are the most important ones affecting the useful life of an asset.
- Technical and commercial obsolescence, which arise from technological changes or improvements in production or the process of becoming redundant through a fall in the market demand for the goods or services which the asset is used to produce.
- Legal or similar limits on the use of an asset such as the expiry dates of leases.

2.2.3 – Standardization

From the research made by Ivy Wigmore (2022), Standardization is the process of developing, promoting and possibly mandating standards-based and compatible technologies and processes within a given industry. Standards for technologies can mandate the quality and consistency of technologies and ensure their compatibility, interoperability and safety.

2.2.4 – Asset Standardization

From the research made by According from the book wrote by “SwainSmith”, Standardization ensures that all the pieces of the asset management operation, such as business processes, data conventions, and organizational structure, are consistent across the company and work together using common standards to achieve common goals.

2.2.5 – Case Study

Based on the research done by Balasbaneh A, Khaleghi S, Abidin A, Ramli M and Marsono A (2020), a case study related to our topic is when a standardization of building process in medical

sectors have provided the ground for specialization levels, ensuring the future buildings will have better quality. The life span of Health Centers in Iran is only one quarter of same building in other countries, which leads to extra cost for both structure and non-structure (hospital facilities & equipment) and So far, there are no approved regulations to make health care spaces. The aims of this research are reducing the cost of building, facilities and equipment and increasing productivity implies the provision of standard spaces in which the facilities are optimized by proposing Quality management model. This research has discussed the deficiency of building regulations in healthcare sector. The interviews accomplished for collecting data about defects in construction of health center and hospital. The primarily result shows that the budget estimates are not correct, design is done poorly, and studies are not accurate, so long construction time can cause a depreciation of structures. Due to the increasing need of society for healthcare spaces and their high level of construction, standard regulations should be regarded in cost optimization and increasing productivity and quality in order to maintain national assets for future generations. Finally, based on requirement a model is suggested for improving current practice definition and revision of existing laws for medical spaces. The model has been divided into ten categories namely: planning, organize, communicate, substructure, education, leading the process, control, predict variation, accessory measures and finally documentation.

Furthermore, a case study about aligning financial and functional equivalent depreciations rates of building assets by Filipa Salvado, Nuno Almeida and Alvaro Vale e Azevedo (18 February 2020),

Purpose

Both financial and non-financial functions are imbedded in the life-cycle management activities of building assets. These functions provide relevant information for the establishment of operational and maintenance strategies and for decision-making processes related with the timing of major repairs, replacements and rehabilitations. The purpose of this paper is to focus on improving the alignment of financial and non-financial functions related to the recognition that the service potential of buildings should be appropriately funded as it is consumed over its life cycle.

Design/methodology/approach

Authors undertake an analysis of depreciation rates used to accommodate a systematic allocation of the depreciable amount of building assets over its useful life. Different depreciation approaches and calculation methods are explored. A case study of a school building portfolio is used to debate situations of misalignment of financial and non-financial depreciation rates. Data mining methods including decision tree and clustering are used to predict equivalent functional depreciation rates of buildings system and subsystems and promote an enhanced alignment with regulated financial depreciation rates toward an optimized life-cycle management of the school building portfolio.

Findings

Historical data show the relevance of considering technical and functional characteristics of the building system and their subsystems (landscaping; structure; external elevations and roofs; interior divisions; and services and equipment) when determining depreciation rates for the building assets. The case study showed a misalignment of equivalent functional and financial depreciation rates used in the life-cycle management activities of the school building portfolio ranging between 1/1.26 for external elevations and roofs and 1/5.21 for landscaping.

Originality/value

Buildings initial technical and functional attributes are affected with its wear, aging or decay, causing loss of value until they reach end-of-life. This paper demonstrates the impact of the different interpretations of the concept of useful life and the subsequent misalignment that it generates between financial functions based on financial depreciation rates and non-financial functions based on historical data and the functional equivalent (technical and functional) depreciation rates. Economic data of 158 public school buildings constructed in Portugal since the 1940s, that sound life-cycle thinking enhances the alignment of both financial and non-financial functions.

2.2.6 Theory of Acceptance in Asset Depreciation

Figure 1: Conceptual Framework of the Practice of standardizing the depreciation of vehicle assets among the three local councils namely Subang Jaya City Council, Sepang Municipal Council and Hulu Selangor Municipal Council.



FIGURE 1

2.2.7 Methods to calculate depreciation

Depreciation methods

Several methods can be used to allocate the cost of an asset over its useful life. The four most frequently used are the straight-line, diminishing-balance, sum of year's digit, and units of production methods. All methods are acceptable under IAS 16/AASB 116 because they progressively write off the asset's use. It is not necessary for an entity to use a single depreciation method for all of its depreciable assets. The methods chosen must reflect the pattern in which the asset's future economic benefits are consumed or lost by the entity, taking into account the underlying physical, technical, commercial and legal facts. In addition, the methods adopted by management for use in the accounts and financial reports may differ from those used in the preparation of income tax returns.

The standard requires the depreciation method applied to be reviewed at least at the end of each annual reporting period. If the expected pattern of consumption of the future economic benefits in the asset has changed, then the method should be changed to reflect the changed pattern.

Straight-line method

The straight-line depreciation method allocates an equal amount of depreciation to each full accounting period in the asset's useful life. The amount of depreciation for each period is determined by dividing the cost of the asset (or its revalued amount) minus its residual value. Its depreciable amount, by the number of periods in the asset's useful life. For example, on 1 July, assume a machine has a cost of \$33000 (net of GST), a residual value of \$3000, and a useful life of 4 years.

Diminishing-balance method

The diminishing-balance depreciation method results in a decreasing depreciation charge over the useful life of the asset. This method is appropriate when the majority of the asset's benefits are consumed in the earlier years of its useful life. Depreciation expenses for each period is calculated by applying a predetermined depreciation rate to the declining carrying amount of the asset.

Sum-of-year's-digit method

It is a different way of applying the diminishing-balance method and results in a decreasing depreciation charge over the useful life of the asset. Depreciation for each period is determined by multiplying the recorded cost less residual value its depreciable amount by successively smaller fractions. The denominator of the fractions, which is constant is determined by adding the years in the asset's useful life/ the numerators of the fractions, which change each year, are the years remaining in the asset's life at the beginning of the period.

Unit-of-production method

The method relates depreciation to use rather than a time. This method is particularly appropriate for assets where consumption of economic benefits varies significantly from one period to another. Accounting periods with greater production from the asset are charged with a greater amount of depreciation expenses. A disadvantage of the method is that it requires additional record keeping to determine the units produced during each period by each asset.

Under the units-of-production method, the asset's depreciable amount is divided by the estimated number of production units expected from the asset during its estimated useful life. Production units might be expressed in several ways such like kilometers, operating hours, units of product. The result of the division is depreciation rate per production unit. The amount of depreciation for a period is then determined by multiplying the depreciation rate per production unit by the number of production units used or produces during the period.

2.3 LITERATURE REVIEW

2.3.1. Knowledge

According to Lee S. Shulman Profesorado (2019) investigate that to teach not only content knowledge is required, in addition a "Pedagogical content knowledge" is needed, together with the context knowledge (curricular knowledge). Therefore, in addition to knowledge, teaching well requires understanding. Those who understand, then, teach. It can be said that knowledge is the main element in the practice of standardizing asset depreciation which is defined as asset depreciation knowledge is an important thing to know in standardizing assets in three city councils namely Subang Jaya, Sepang and Hulu Selangor.

2.3.2. Practice

In the way to standardize the asset depreciation, here we practice the way to standardize the asset depreciation, the meaning of practice from Wikipedia is Practice is the act of rehearsing a behavior repeatedly, to help learn and eventually master a skill. In this research, we want to manage assets in the form of vehicles. Vehicles are vulnerable assets so depreciation is necessary. However, in practice, municipal vehicle assets will depreciate within 5 years. Therefore, this study aims to analyze standardizing the vehicle depreciation among three city councils that have been depreciated using accounting method. The research method used is qualitative with a descriptive analysis approach. Data collection techniques through questionnaire form and literature study.

2.3.3. Attitude

Gerd Bohner Nina Dickel, Annual Review of Psychology (2011) conducted a study on the perception of attitude to practice of standardizing asset depreciation, and the result in the perception of attitude is that It addresses constructionist and stable-entity conceptualizations of attitude, the distinction between implicit and explicit measures of attitude, and implications of the foregoing for attitude change. Depreciation accounting is currently used by parts of the public sector, such as the NHS, and it is now being implemented across the board as part of Government policy. This article discusses the likely consequences for managers of such a change in accounting procedure, and then presents the findings of a survey of NHS managers that assessed their theoretical and practical attitudes toward depreciation accounting. Finally, it considers the implications of implementing depreciation accounting for staff training.

2.4 CHAPTER SUMMARY

To summarize all that has been said thus far, this chapter introduced a literature review and showed us the different ways that asset depreciation might occur. There are four approaches, for instance: the straight line, the declining balance, the sum of the year's digits, and the unit of production. It also covers the nature of depreciation, which involves time playing a role in lowering an asset's worth (property, transportation, furnishings, and infrastructure). This chapter also incorporates earlier research that was chosen for inclusion from the essay concerning the relationship between asset depreciation and acceptance. We also examine the idea and philosophy of standardization and depreciation.

As a result, the study framework is focused on three concepts known as Knowledge, Attitude, and Practice. All of this is related to the depreciation of vehicle assets among the three local councils namely Subang Jaya City Council, Sepang Municipal Council and Hulu Selangor Municipal Council. This may conclude on how the depreciation work and how everything plays an important role to the deduction of assets on vehicles.

CHAPTER 3

RESEARCH AND METHODOLOGY

3.1. INTRODUCTION

Research methodology is used by researchers for collecting and analyzing data that will be used for answering the hypothesis and research question in a more systematic way. In this chapter, our surveys were implemented in order to gain deeper understanding about the respondent opinion and thought regarding their perception about the practice of standardizing the depreciation of vehicle assets among financial staff and admin staff from each city council, namely Subang City Council, Sepang Municipal Council and Hulu Selangor Municipal Council. The respondent is female and male also our survey is open to anyone who wants to provide views and criticism on this practice and our target is 200 respondents and above.

3.2 RESEARCH DESIGN

Research design is defined as a research method design that use of a variety of approaches (Kassu Jilcha Sileyew, 2019). A research design is a specific goal generated from the research question, as well as a determination and declaration of the overall research approach or strategy used for the project. The overall structure of the study and the data collection techniques are thoroughly explained in this chapter. Quantitative data is represented by numbers, and mathematical and statistical analysis of these numbers can lead to some conclusive conclusions. In this study, quantitative research was used to examine the need for asset depreciation among three local council which is Subang Jaya City Council, Sepang Municipal Council, and Hulu Selangor Municipal Council. In addition, a different study examined the methods for calculating asset vehicle depreciation, the categories of methods, and the best method for use by three local councils.

3.3 DATA COLLECTION METHODS

Data collection is a technique that collects data in order to analyze the diversity of vehicle depreciation. As a result, there are several ways to collect data using this strategy. Here are some examples of how to collect data and which approach for using. Data collecting methods: observation, Distribution of questionnaires, Designs for experiments, validity Sampling Quantitative data analysis and testing the hypotheses in quantitative data analysis. (Sekaran U. Bougie R. Printer Trento Srl 2016).

Data may be collected from primary and secondary sources. Since, primary sources give raw data as well as firsthand experience. Interview transcripts, statistical data, and works of art are some examples. A primary source provides you with direct access to the topic of your study. Secondary sources provide material and opinion gathered from other scholars. Journal articles, book reviews, and scholarly books are some examples. Primary sources are described, interpreted, or synthesized in secondary sources. Although primary sources are more reliable as evidence, competent research employs both primary and secondary sources. (Streefkerk R., Scribbr 2021)

3.3.1 Primary data

According to (Aitrs.Org 2012), primary data collection is an information that gathered using methods such as interviews and questionnaires. Since, it is essential to develop a tabulation strategy and then construct the questionnaire around it to ensure that no tables are overlooked. Tables cannot be created in some circumstances because surveys were prepared without a tabulation strategy in place. There are several approaches for gathering primary data (observed or collected directly from first-hand experience).

In this study, the quantitative technique was chosen for primary data collecting through questionnaire. A questionnaire, often known as a survey, is a basic tool for obtaining and recording information from respondents, who usually have a very narrow range of options. Furthermore, questionnaires are the most effective and widely utilized method of data collection by researchers. Primary source is to determine the objective of this article, introduce the design of the core data collection, which forms the basis for the entire project.

In this research, the survey will distribute to all staff and financial administrators in those 3 council areas.

3.3.2 Secondary data

Secondary data is information that has already been released or obtained by other parties or in other word it calls secondhand data or information. However, the use of secondary data has their own various advantages, most notably the elimination of many of the financial and logistical challenges associated with primary data collecting. (Trinh Q. D., 2018) not to include it also have a disadvantage, when secondary data analysis, researcher biases can lead to unethical research methods. (Baldwin J. R. Pingault J. B. Schoeler T. Sallis H. M. Munafò M. R., 2022)

In this research may use this secondary source method due to save lot of time if depends on the collect data of their own. These data are essential sources for the research because they are the previous work that had been carried out by the past research and they have been compile into an article, journal, references book and website for other to use the data and information there.

3.4 RESEARCH INSTRUMENT

The research instruments used in this research is self-administered questionnaires. This questionnaire will be distributed to respondent by using google forms. Google Forms is a survey administration software included as part of the free, web-based Google Docs Editors suite offered by Google. The service also includes Google Docs, Google Sheets, Google Slides, Google Drawings, Google Sites, and Google Keep. Google Forms is only available as a web application. A self-questionnaire was a data collection in which the respondent read the survey question and recorded his or her own answer without the present of a trainer interviewer (Hair, Black, Babin, Anderson & Tatham, 2006). Questionnaire serves as an important tool to generate responses from the respondent because it was a cheaper way to gather data from potentially greater amount respondents.

3.4.1. Questionnaires design

A questionnaire used for the survey purposes of this research. In designing the questionnaire, extra caution has been taken for the better clarification of each questions. Besides, the questionnaire is formed through the adaption of questionnaire from journals where by previous researchers.

The structured questionnaire was done by referring to the previous questionnaire done by Hishamuddin Mohd Ali, Ibrahim Sipan and Leo Kee Wah in their research title “depreciation study in the valuation of plant and machinery” and survey form from University Putra Malaysia with the title determinant factors of practice of covid19 SOP compliances among school management in Kuala Lumpur, Selangor and Putrajaya.

As the layout of the questionnaire, a brief our research title on the top of questionnaire form and the questionnaire is divided into 4 parts, the first part is the respondent's personal information, the second part is knowledge followed by attitude and the last part is practice. The structure was designed in Dual language because it is more appropriate to communicate with our respondent.

In part A which is the first part, we chose to ask the respondent about background information. Among the questions is that we ask respondents to tell about their name, email address, age, education, the city council they serve and lastly the position they hold. That information is important for us to get to know our respondents more closely.

In part B, the title is knowledge. Our knowledge is divided into two, namely knowledge of assets and knowledge of asset depreciation. Here we want to assess whether the admin and finance employees are knowledgeable or not about assets and asset depreciation.

In part C, we asked about attitudes related to employee attitudes regarding asset depreciation. They have to give their scale on each question related to asset depreciation from a scale of 1 to 5.

On part D, which is the part of their practice with asset depreciation. Here we touch on the acceptance of employees with depreciated assets at their place of work, do they agree with the way the city council depreciates assets and what is the appropriate practice for them to act to depreciate these assets.

3.5 SAMPLING DESIGN

In statistical analysis, sampling is the process of selecting a predetermined number of observations from a larger population. Depending on the sort of study being done, a variety of methods, including systematic sampling and simply random sampling, may be employed to draw samples from a broader population. It also an established strategy for drawing a sample from a certain population is known as a sample design. It alludes to the method or process the researcher would use while choosing the items for the sample.

3.5.1 Target Population

The population that the intervention is intended to study and take conclusions from is known as the target population. The target population's characteristics and those of any subgroups should be stated in detail when conducting a cost-effectiveness study. The medical literature, practices, research goals, and background knowledge all influence the choice of features.

3.5.2 Sampling Frame and Sampling Location

The sampling frame for this research study is focused on staff and financial administrators from each three Municipal Council which are at Subang Jaya Municipal Council, Sepang Municipal Council & Hulu Selangor Municipal Council.

3.5.3 Sampling Element

The sampling element of this research was carried out to the staff and financial admin where the respondents consisted of 234 people from each council. This is because they are more knowledgeable and know more about the situation of their respective councils and they are more qualified to respond regarding standardization of this study.

3.5.4 Sampling Techniques

A sample is finite part of statistical population whose properties are studied to gain information about the whole (Webster, 1985). Besides, sampling is also an act, process and technique of selecting a suitable sample, for representative part of a population for determining parameters or characteristics of whole population.

3.5.5 Sampling Size

According to Roscoe (1975), the exact and appropriate figure for most research is sample sizes larger than 30 and less than 500. The researcher will determine the sample that will used in this study is 234 respondents of staff and financial administrators of each three Municipal Council after

3.6 DATA ANALYSIS METHOD

Data analysis, according to Bernardita Calzon (2022), is the process of collecting, modelling, and analyzing data to obtain insights that aid decision-making. Depending on the industry and the goal of the research, there are several ways and strategies for performing analysis.

As can be seen, all of these different methodologies are essentially centered on two fundamental areas, quantitative and qualitative research. Furthermore, data analysis is vital since it allows for more informed decision-making, lowers costs, and allows for better customer targeting. As a result, based on our research topic, "the practice of standardizing the depreciation of vehicle assets among the three local governments, namely Subang Jaya City Council, Sepang Municipal Council, and Hulu Selangor Municipal Council," we employed data analysis approach in quantitative research.

According to Ofem Eteng (2022), data analysis is the process of reviewing data in order to find relevant information, whereas quantitative data analysis is the process of analyzing data that is based on numbers or that can be quickly converted into numbers. As it tries to analyze the data gathered through numerical variables and statistics, it is founded on describing and interpreting objects with numbers and statistics.

Algorithms, mathematical analytical tools, and software are frequently used in quantitative data analysis approaches to glean insights from the data and provide answers to queries like how many, how frequently, and how much. Surveys, questionnaires, and polls are common sources of data for quantitative data analysis.

This can be further described in the areas of our research that employ the quantitative statistical method of inferential statistics. According to Derek Jansen and Kerryn Warren (2020), inferential statistics seek to draw conclusions about the population, this can be demonstrated. In other words, using inferential statistics correctly enables us to draw conclusions and forecast how the three local governments would proceed with standardizing asset depreciation based on our sample data. To evaluate hypotheses that assert changes or differences, inferential statistics are thus employed in hypothesis testing.

To sum up, in this research it is about to measure how many administrative and finance staff among the three local councils that knows and practice of the standardizing the depreciation of vehicle assets based on the conceptional theory which is knowledge, acceptance and attitude. Therefore,

it is very important in data analysis as it interprets the data collected from the survey/questionnaires into productive information which are can be reasonable for all individuals. Thus, inferential statistics helps to suggest explanations for a situation or phenomenon. It allows to draw conclusions based on extrapolations, and is in that way fundamentally different from descriptive statistics that merely summarize the data that has actually been measured.

3.7 PILOT TEST

A pilot test, which is often a smaller-scale study that assists in designing and modifying the major study, is the initial phase of the complete research methodology. In large-scale clinical research, the pilot or small-scale study frequently comes first to assess the validity of the main trial. A pilot test is performed either as an external pilot study independent of the main study or as an internal pilot study included in the research design of the main study. This article describes the core items of an external pilot study and misconceptions and ethical aspects of a pilot study and introduces the appropriate method for reporting the outcomes of the pilot test.

The purpose of pilot test is performed reflecting all the procedures of the main study and validates the feasibility of the study by assessing the inclusion and exclusion criteria of the participants, preparation of the drugs and intervention, storage and testing of the instruments used for measurements in the study, as well as training of researchers and research assistants.

Table 1: reliability coefficient for each variable (N=30)

Variables	No of items	Item deleted	Cronbach's Alpha
Knowledge	10	0	0.904
Attitudes	5	0	0.840
Practices	5	0	0.740

As rules of thumbs, values which were above 0.6 considered acceptable and 0.8 is the most appropriate and acceptable stated by Pallant J., (2011). Based on table appended all variable that addressed in the questionnaire achieved reliability of 0.7 and above to the fact that the items in the questionnaire because had already been used and tested by other researcher in the same field of study. More or less this result also showed that the questionnaire is understandable and align with the situation. The coefficient alpha for the dimension of knowledge pursuing high coefficient values of 0.904, followed by the attitude in the second place with the coefficient values of 0.840. Practices with the reliability of 0.740 in the third place. Because of the questionnaire is adopted based on previous studies, adapted process being implement, and a few amendments has been done on the wording of the items. The amendments were trusted not to change the original means of the question and this was

proven with the tremendous of coefficient values.

3.8 SUMMARY

This chapter described the method that used to conduct this research, the research methodologies include collecting, analyzing and interpreting data. Purposive samplings used to select the respondents for the 234 questionnaires given out to all staff and financial administrators from each three Municipal Council which are at Subang Jaya Municipal Council, Sepang Municipal Council & Hulu Selangor Municipal Council, to obtain more accurate information from the large group of respondents. Besides, SPSS software version 20.0 has been used to assist the analysis and interpretation. In addition, this chapter has provided the detailed structure and flow to product this research in term of the research design, data collection method, sampling design, research instrument, constructs measurement, data processing and data analysis.

CHAPTER 4

RESULTS AND FINDINGS

4.1 INTRODUCTION

In this chapter, the result of questionnaire survey will be analyzed using Statistical Package for Social Sciences which is (SPSS). The SPSS (Statistical Package for the Social Sciences) is a software program used by researchers in various disciplines for quantitative analysis of complex data. This part is very important as it is to analyze the data collected in order to solve the research questions. This can be proven where SPSS provides data analysis for descriptive and bivariate statistics, numeral outcome predictions and predictions for identifying groups. The software also provides data transformation, graphing and direct marketing features. The software interface displays open data similarly to a spreadsheet in its main view. Thus, it is easier to interpret the data that have been collected. Furthermore, in this chapter it includes demographic profile and descriptive analysis. This result will be presented in tables and charts. Lastly, this chapter will also be concluded with a summary on research finding.

4.2 RESPONSE RATE

A total of 155 questionnaires were distributed to targeted respondents which are between 3 local council. As a result, only 96 data were collected from questionnaires to compute and calculate the result with response rate of 61.94%. The number of respondents for this study is sufficient for further analysis. Table 4.1 show the summary of response rate.

Table 4.1 Summary data collection

Distributed	Collected	Response rate (%)
155	96	61.94%

From the table 4.1, the data collection is still acceptable. This can be proven by the “Roscoe’s 1975 sample size”. This can be further explained where Roscoe's (1975) set of guidelines for determining sample size has been a common choice in the last several decades. Roscoe suggested that a sample size greater than 30 and less than 500 is suitable for most behavioural studies, while a sample size larger than 500 may lead to a Type II error. Below is shown a proof of using the sample size from “Roscoe’s theory”. Thus, our data which is 96 out of 155 for each council is still acceptable for the research sample.

Roscoe's Rules of Thumb for Determining Sample Size

- Sample sizes larger than 30 and smaller than 500 are appropriate for most research
- Minimum sample size of 30 for each sub-category is usually necessary
- In multivariate research, the sample size should be several times as large as the number of variables in the study
- For simple experimental research, successful research is possible with samples as small as 10 to 20

4.3 DEMOGRAPHY PROFILE OF RESPONDENTS

RESPONDENT'S DEMOGRAPHIC PROFILE

The Demographic profile of the respondents has been identified in Section A of the questionnaire. A total of two questions were answers regarding to the municipality that is being occupied and position.

Table 4.1: The Municipality That Is Being Occupied

Demographic Variable	Frequency	Percentage
(%)		
The Municipality		
Hulu Selangor Municipal Council	22	23.2 %
That Is Being		
Sepang Municipal Council	32	33.7 %
Occupied		
Subang Jaya City Council	41	43.2 %
Total		100 %
Position		
Management	5	5.3 %
Finance	88	92.6 %
Enforcement	1	1.1 %
Property Valuation and Services Department (JPPH)	1	1.1 %
Total		100 %

Table 4.1 shows there is a total respondent of 95 participated in the survey questionnaire. The analysis of respondent's Municipality that being occupied have revealed that 23.2% of the respondents are from Hulu Selangor Municipal Council, 33.7% of respondents are from Sepang Municipal Council and 43.2% respondents are from Subang Jaya Municipal Council.

Next, based on the data collected, the analysis of respondent's Position has revealed that the highest position which is Finance are 92.6%, the second highest are 5.3% for Management and for Enforcement and Property Valuation and Services Department (JPPH) are same which are 1.1%.

4.4 DESCRIPTIVE ANALYSIS

The descriptive analysis is conducted based on dependent and independent variables. In this research, there are 3 main factors that affect the practice of standardizing the depreciation of vehicle assets which are "Knowledge", "Attitude" and "Practice" among the three local councils. This includes Subang Jaya Council, Sepang Municipal Council and Hulu Selangor Municipal Council. Thus, the descriptive statistic is used to summarize the data collected and it is also to show the score mean value based on the questionnaire that has been sent to the three local councils.

Below are the Score Mean Level table that adopted from Azlin Norhaini Mansor (2016)

Table 4.2: Score Mean Level

Mean Score	Interpretation
1.00 - 1.80	Very Low
1.81 - 2.60	Low
2.61 - 3.20	Medium
3.21 - 4.20	High
4.21 - 5.00	Very High

SOURCE: Azlin Norhaini Mansor

From the table above, we used the information given to interpret the data collected from the research. This can be seen where it has been classified into 3 factors which is:

- KNOWLEDGE

Council 1.00 – Hulu Selangor Municipal Council

Council 2.00 – Sepang Municipal Council

Council 3.00 – Subang Jaya City Council

Descriptives

Council = 1.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
KNOWLEDGE	22	3.30	5.00	4.2182	.39598
Valid N (listwise)	22				

a. Council = 1.00

Council = 2.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
KNOWLEDGE	32	3.00	5.00	4.5250	.54061
Valid N (listwise)	32				

a. Council = 2.00

Council = 3.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
KNOWLEDGE	41	3.00	5.00	4.0244	.64722
Valid N (listwise)	41				

a. Council = 3.00

Table 4.3: Knowledge Descriptive Statistics

KNOWLEDGE			
CITY COUNCIL	HULU SELANGOR MUNICIPAL COUNCIL	SEPANG MUNICIPAL COUNCIL	SUBANG JAYA CITY COUNCIL
MEAN	4.2182	4.5250	4.0244
STANDARD DEVIATION	0.39598	0.54061	0.64722

From the table 4.3, it shows the score mean level above for knowledge perspective. This can be seen where the mean and standard deviation for the overall measures were 95 items from all three-local council. This can be further explained where the mean for council 1.00 which is **Hulu Selangor Municipal Council** are **4.2182** which the interpretation is very high. Thus, for council 2.00 which is **Sepang Municipal Council** are **4.5250** which the interpretation is very high. Next, for council 3.00 which is **Subang Jaya City Council** are **4.0244** which the interpretation is high. For knowledge perspective, we can conclude that the position of finance and management employees that worked at the three local council have the general knowledge of asset depreciation. This can be proven by the response that has been given are strongly agree.

Other than that. The highest mean and standard deviation goes to the council 2.00 which is **Sepang Municipal Council** while the lowest mean and standard deviation goes to the council 3.00 which is **Subang Jaya City Council**. This is because the number of respondents of Sepang Municipal Council shows the highest amount of agreeableness among the three-local council.

This can be seen where the mean and standard deviation for the questions of knowledge perspective that has been answered are as below:

Table 4.4: Descriptive Statistics for Knowledge questions

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
An asset is any resource owned or controlled by a business or an economic entity. Aset ialah sebarang sumber yang dimiliki atau dikawal oleh perniagaan atau entiti ekonomi.	95	3	5	4.42	.723
Asset is anything that can be used to produce positive economic value. Aset ialah apa sahaja yang boleh digunakan untuk menghasilkan nilai ekonomi yang positif.	95	2	5	4.22	.801
Every item of economic value owned by an individual or corporate, especially that which can be converted into cash. Setiap item bernilai ekonomi yang dimiliki oleh individu atau korporat, terutamanya yang boleh ditukar kepada wang tunai.	95	1	5	4.20	.820
Assets can be categorized into two parts namely tangible assets and intangible assets. Aset boleh dikategorikan kepada dua bahagian iaitu aset ketara dan aset tidak ketara.	95	3	5	4.34	.694

Assets are property owned by a business and used to carry out business activities. Aset ialah harta yang dimiliki oleh perniagaan dan digunakan untuk menjalankan aktiviti perniagaan.	95	3	5	4.37	.653
Accounting method used to allocate the cost of a tangible or physical asset over its useful life. Kaedah perakaunan yang digunakan untuk memperuntukkan kos aset ketara atau fizikal sepanjang hayat bergunanya.	95	2	5	4.26	.732
Depreciation represents how much of an asset's value has been used. Susut nilai mewakili berapa banyak nilai aset telah digunakan.	95	2	5	4.11	.805
Allows companies to earn revenue from the assets they own by paying for them over a certain period of time. Membenarkan syarikat memperoleh hasil daripada aset yang mereka miliki dengan membayarnya dalam tempoh masa tertentu.	95	2	5	4.18	.729
A fully depreciated asset is a property, plant or piece of equipment (PP&E) which, for accounting purposes, is worth only its salvage value. Aset susut nilai sepenuhnya ialah hartanah, loji atau peralatan (PP&E) yang, untuk tujuan perakaunan, hanya bernilai nilai simpanannya.	95	1	5	4.11	.844
A fully depreciated asset on a firm's balance sheet will remain at its salvage value each year after its useful life unless it is disposed of. Aset susut nilai sepenuhnya pada kunci kira-kira firma akan kekal pada nilai simpanannya setiap tahun selepas hayat bergunanya melainkan ia dilupuskan.	95	1	5	4.18	.850
Valid N (listwise)	95				

Based on the table 4.4 above, it shows that the mean score for each question from “Knowledge” perspective are **very high**. This can be proven where the average score is between “**4.21 – 5.00**”. This shows that this section reports the questionnaire completed by all respondents of the finance and management employees of the three-local council are favorable. The accuracy shows that most of the employees understood the meaning of asset, what is asset depreciation and the knowledge about the overall depreciation asset.

- **ATTITUDE**

Council 1.00 – Hulu Selangor Municipal Council

Council 2.00 – Sepang Municipal Council

Council 3.00 – Subang Jaya City Council

Council = 1.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
ATTITUDE	22	3.80	5.00	4.5727	.46719
PRACTICE	22	2.60	5.00	3.9727	.64821
Valid N (listwise)	22				

a. Council = 1.00

Council = 2.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
ATTITUDE	32	3.40	5.00	4.7188	.49996
PRACTICE	32	2.60	5.00	4.0687	.75110
Valid N (listwise)	32				

a. Council = 2.00

Council = 3.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
ATTITUDE	41	2.80	5.00	4.0098	.63238
PRACTICE	41	1.00	5.00	3.5902	.74020
Valid N (listwise)	41				

a. Council = 3.00

Table 4.5: Attitude Descriptive Statistics

ATTITUDE			
CITY COUNCIL	HULU SELANGOR MUNICIPAL COUNCIL	SEPANG MUNICIPAL COUNCIL	SUBANG JAYA CITY COUNCIL
MEAN	4.5727	4.7188	4.0098
STANDARD DEVIATION	0.46719	0.49996	0.63238

From the table 4.5, it shows the score mean level above for attitude perspective. This can be seen where the mean and standard deviation for the overall measures were 95 items from all three-local council. This can be further explained where the mean for council 1.00 which is **Hulu Selangor Municipal Council** are **4.5727** which the interpretation is very high. Thus, for council 2.00 which is **Sepang Municipal Council** are **4.7188** which the interpretation is very high. Next, for council 3.00 which is **Subang Jaya City Council** are **4.0098** which the interpretation is high. For attitude perspective, we can conclude that the position of finance and management employees that worked at the three local council have a good perception on asset depreciation. This can be proven by the response that has been given are strongly agree.

Other than that. The highest mean and standard deviation goes to the council 2.00 which is **Sepang Municipal Council** while the lowest mean and standard deviation goes to the council 3.00 which is **Subang Jaya City Council**. This is because the number of respondents of Sepang Municipal Council shows the highest amount of agreeableness among the three-local council.

This can be seen where the mean and standard deviation for the questions of attitude perspective that has been answered are as below:

Table 4.6: Descriptive Statistics for Attitude questions

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
I believe that the method of calculating depreciation and the uniform rate of depreciation in all Councils is good. Saya percaya kaedah pengiraan susut nilai dan kadar susut nilai yang seragam di semua Majlis adalah baik.	95	3	5	4.51	.634
I am interested in knowing the method of calculating the depreciation of an organization to make a comparison. Saya berminat untuk mengetahui kaedah pengiraan susut nilai sesuatu organisasi untuk membuat perbandingan.	95	3	5	4.39	.719
The method of calculating the depreciation of an organization will affect the book value of an asset. Kaedah pengiraan susut nilai sesuatu organisasi akan memberikan kesan kepada nilai buku sesuatu asset.	95	3	5	4.42	.708

It is important for all 3 Councils to standardize the calculation method and depreciation rate to facilitate equal comparison. Adalah penting untuk semua 3 Majlis menyeragamkan kaedah pengiraan dan kadar susut nilai bagi memudahkan membuat perbandingan setara.	95	2	5	4.39	.762
Last year's adjustments to the financial statements need to be made if the change in the depreciation rate needs to be standardized across all Councils. Pelarasan tahun lepas ke atas penyata kewangan perlu dibuat sekiranya perubahan kadar susut nilai perlu diseragamkan di semua Majlis.	95	1	5	4.19	1.075
Valid N (listwise)	95				

Based on the table 4.6 above, it shows that the mean score for each question from “Attitude” perspective are **very high**. This can be proven where the average score is between “**4.21 – 5.00**”. This shows that this section reports the questionnaire completed by all respondents of the finance and management employees of the three-local council are comprehensive. The accuracy shows that most of the employees have a good believe on asset depreciation that has been practice on their local councils.

- PRACTICE

Council 1.00 – Hulu Selangor Municipal Council

Council 2.00 – Sepang Municipal Council

Council 3.00 – Subang Jaya City Council

Council = 1.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
ATTITUDE	22	3.80	5.00	4.5727	.46719
PRACTICE	22	2.60	5.00	3.9727	.64821
Valid N (listwise)	22				

a. Council = 1.00

Council = 2.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
ATTITUDE	32	3.40	5.00	4.7188	.49996
PRACTICE	32	2.60	5.00	4.0687	.75110
Valid N (listwise)	32				

a. Council = 2.00

Council = 3.00

Descriptive Statistics^a

	N	Minimum	Maximum	Mean	Std. Deviation
ATTITUDE	41	2.80	5.00	4.0098	.63238
PRACTICE	41	1.00	5.00	3.5902	.74020
Valid N (listwise)	41				

a. Council = 3.00

Table 4.7: Practice Descriptive Statistics

PRACTICE			
CITY COUNCIL	HULU SELANGOR MUNICIPAL COUNCIL	SEPANG MUNICIPAL COUNCIL	SUBANG JAYA CITY COUNCIL
MEAN	3.9727	4.0687	3.5902
STANDARD DEVIATION	0.64821	0.75110	0.74020

From the table 4.7, it shows the score mean level above for practice perspective. This can be seen where the mean and standard deviation for the overall measures were 95 items from all three-local council. This can be further explained where the mean for council 1.00 which is **Hulu Selangor Municipal Council** are **3.9727** which the interpretation is high. Thus, for council 2.00 which is **Sepang Municipal Council** are **4.0687** which the interpretation is high. Next, for council 3.00 which is **Subang Jaya City Council** are **3.5902** which the interpretation is high. For practice perspective, we can conclude that the position of finance and management employees that worked at the three local council have a good affirmation on asset depreciation. This can be proven by the response that has been given are strongly agree.

Other than that. The highest mean and standard deviation goes to the council 2.00 which is **Sepang Municipal Council** while the lowest mean and standard deviation goes to the council 3.00 which is **Subang Jaya City Council**. This is because the number of respondents of Sepang Municipal Council shows the highest amount of agreeableness among the three-local council.

This can be seen where the mean and standard deviation for the questions of practice perspective that has been answered are as below:

Table 4.8: Descriptive Statistics for Practice questions

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
I use the straight line depreciation method. Saya menggunakan kaedah pengiraan susut nilai garis lurus.	95	1	5	3.83	1.088
I do not compare the depreciation rate of our Council's assets with other Councils. Saya tidak membandingkan kadar susut nilai asset Majlis kami dengan Majlis lain	95	1	5	3.79	1.081
I think different depreciation rates will give different book values to each council. Saya berpendapat Kadar susut nilai yang berbeza akan memberikan nilai buku yang berbeza kepada setiap majlis.	95	1	5	4.09	.923
A high depreciation rate will give a lower asset book value. Kadar susut nilai yang tinggi akan memberi nilai buku asset yang lebih rendah	95	1	5	4.03	.994
I will use the same depreciation calculation method for each type of asset. Saya akan menggunakan method pengiraan susut nilai yang sama pada setiap jenis aset.	95	1	5	3.45	1.236
Valid N (listwise)	95				

Based on the table 4.8 above, it shows that the mean score for each question from “Practice” perspective are **high**. This can be proven where the average score is between “**3.21 – 4.20**”. This shows that this section reports the questionnaire completed by all respondents of the finance and management employees of the three-local council are comprehensive. The accuracy shows that most of the employees have a positive implementation towards asset depreciation that has been practice on their local councils.

4.4.1 RELIABILITY ANALYSIS

Reliability analysis allows you to study the properties of measurement scales and the items that compose the scales. The Reliability Analysis procedure calculates a number of commonly used measures of scale reliability and also provides information about the relationships between individual items in the scale (IBM Corporation, 2017). Thus, in reliability analysis it is essential to use the coefficient alpha where it measures the internal consistency, or reliability, of a set of survey items. Use this statistic to help determine whether a collection of items consistently measures the same characteristic. Cronbach’s alpha quantifies the level of agreement on a standardized 0 to 1 scale. Higher values indicate higher agreement between items. High Cronbach’s alpha values indicate that response values for each participant across a set of questions are consistent. For example, when participants give a high response for one of the items, they are also likely to provide high responses for the other items. This consistency indicates the measurements are reliable and the items might measure the same characteristic. Conversely, low values indicate the set of items do not reliably measure the same construct. High responses for one question do not suggest that participants rated the other items highly. Consequently, the questions are unlikely to measure the same property because the measurements are unreliable. For this statistic, data usually originate from survey responses, assessment instruments, and test scores. Data can be continuous but will often be Likert and binary values. The calculations assume that all items measure the same trait using the same scale (Jim Frost,2022).

Other than that, a popular approach to measure reliability is to use internal consistency reliability as it is related to this research. This can be explained where internal consistency reliability also defines the consistency of the results delivered in a test, ensuring that the various items measuring the different constructs deliver consistent scores (Austin,2022). In this approach, there are two types to measure but for this research we used the split halves test for internal consistency reliability because it is the easiest type, and involves dividing a test into three halves. This can be seen where this research is conducted to measure “The practice of standardizing the depreciation of vehicle assets: Knowledge, Attitudes and Practices towards practices in standardization of assets depreciation among three local councils that are in Subang Jaya City Council, Sepang Municipal Council & Hulu Selangor Municipal Council. Thus, split halves testing was a popular way to measure reliability, because of its simplicity and speed (Martyn Shuttleworth, 2022).

Table 4.9: Stephanie Glen (2022), general guidance for interpreting the Reliability Coefficient Alpha (α)

Cronbach's alpha	Internal consistency
$\alpha \geq 0.9$	Excellent
$0.9 > \alpha \geq 0.8$	Good
$0.8 > \alpha \geq 0.7$	Acceptable
$0.7 > \alpha \geq 0.6$	Questionable
$0.6 > \alpha \geq 0.5$	Poor
$0.5 > \alpha$	Unacceptable

SOURCE: Stephanie Glen (2022)

Table 4.10: Summary of Reliability Analysis for “Knowledge”, “Attitude” and “Practice” viewpoint for all three local councils

KNOWLEDGE	<table border="1"> <thead> <tr> <th colspan="2">Reliability Statistics</th> </tr> <tr> <th>Cronbach's Alpha</th> <th>N of Items</th> </tr> </thead> <tbody> <tr> <td>.904</td> <td>10</td> </tr> </tbody> </table>	Reliability Statistics		Cronbach's Alpha	N of Items	.904	10
Reliability Statistics							
Cronbach's Alpha	N of Items						
.904	10						
ATTITUDE	<table border="1"> <thead> <tr> <th colspan="2">Reliability Statistics</th> </tr> <tr> <th>Cronbach's Alpha</th> <th>N of Items</th> </tr> </thead> <tbody> <tr> <td>.840</td> <td>5</td> </tr> </tbody> </table>	Reliability Statistics		Cronbach's Alpha	N of Items	.840	5
Reliability Statistics							
Cronbach's Alpha	N of Items						
.840	5						
PRACTICE	<table border="1"> <thead> <tr> <th colspan="2">Reliability Statistics</th> </tr> <tr> <th>Cronbach's Alpha</th> <th>N of Items</th> </tr> </thead> <tbody> <tr> <td>.740</td> <td>5</td> </tr> </tbody> </table>	Reliability Statistics		Cronbach's Alpha	N of Items	.740	5
Reliability Statistics							
Cronbach's Alpha	N of Items						
.740	5						

According to table 4.10, the results of the reliability analysis show the Cronbach’s Alpha for reliability:

- **Knowledge viewpoint (0.904)**
- **Attitude viewpoint (0.840)**
- **Practice viewpoint (0.740)**

4.4.2 RELIABILITY

Upon analyzing the data from 95 respondents, it was revealed (see Table 4.10), this shows that for the **knowledge viewpoint**, all the three local council which are Hulu Selangor Municipal Council, Sepang Municipal Council and Subang Jaya City Council. It shows an excellent internal consistency where it is on the average of **0.904**. It is above **0.9** so it shows an **excellent approach**. Furthermore, for the **attitude viewpoint**, all the three local council which are Hulu Selangor Municipal Council, Sepang Municipal Council and Subang Jaya City Council. It shows a good internal consistency where it is on the average of **0.840**. It is above **0.8** so it shows a **good approach**. Last but not least, for the **practice viewpoint**, all the three local council which are Hulu Selangor Municipal Council, Sepang Municipal Council and Subang Jaya City Council. It shows an acceptable internal consistency where it is on the average of **0.740**. It is above **0.7** so it shows an **acceptable approach**. In summary, we can conclude that for all three local councils namely Hulu Selangor Municipal Council, Sepang Municipal Council and Subang Jaya City Council. It shows **100%** of the respondents strongly have an **excellent knowledge** about asset depreciation, a **good attitude** on believing in asset depreciation and an **acceptable approach** on the practice in asset depreciation.

4.5 SUMMARY OF CHAPTER

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ATTITUDE	95	2.80	5.00	4.3789	.63946
PRACTICE	95	1.00	5.00	3.8400	.74981
KNOWLEDGE	95	3.00	5.00	4.2379	.59808
Valid N (listwise)	95				

To sum up everything that has been stated, we are handling a study on Vehicle Asset Standardization Practices in 3 municipal councils namely, Sepang Municipal Council, Subang Jaya Municipal Council and Hulu Selangor Municipal Council. This chapter summarizes the general facts and demographics of respondents that were analyzed utilizing the decisions made by the admin and staff in the three councils mentioned above. As indicated, the mean for each council is over the 3.5 mark, with the greatest total of staff agreement at 4.3789 on attitude and the lowest at 3.8400 on practice. Therefore, each aspect will be examined more in the next chapters concerning the cause and assumptions behind this finding.

CHAPTER 5

CONCLUSION AND RECOMMENDATIONS

5.1 INTRODUCTION

This chapter discusses how the study's summary of findings, conclusion, and recommendations matched the study's goals.

5.2 RESEARCH SUMMARY

The study we have carried out is to examine the practice of vehicle asset maintenance in three councils, namely, the Sepang Municipal Council, the Hulu Selangor Municipal Council and the Subang City Council. This study also focuses on observing the extent to which this asset standardization practice needs to be practiced among the staff at each of these events. This observation and study are carried out with the questionnaire method where we as the researchers have prepared a series of questions that are closely related to their council's vehicle assets and examine the extent of their knowledge of vehicle assets.

In addition, after this study was carried out, we managed to obtain as many as 95 respondents from the entire council, which has reached and exceeded our target respondents in this study. This research also used convenience method under non-probability sampling technique to represent the data by selected people because of the ease of the volunteering of selecting units because of their availability or easy access.

In conclusion, the main objective regarding 'the practice of standardizing vehicle assets in the three councils' has been achieved following the encouraging achievements regarding the study of the questions that have been answered by the respondents where the respondents consist of financial staff, management staff, enforcement as well as from the appraisal and property services department (JPPH). Not to forget, the objective of whether this practice should be standardized and practiced and the knowledge regarding this matter has also been achieved following the survey respondents who are very experienced and very eager to know about this asset in their council.

5.3 DISCUSSION

Based on UpKeep Technologies Inc (2022), it is important to calculate asset depreciation. This can be proven where every asset has its own useful life as it represents how long the assets is likely to be profitable to the business. Furthermore, it is used to calculate an asset's depreciation while also helping inform maintenance and purchasing decisions. Thus, the longer the asset's useful life, the lower its depreciation rate will be, but also the longer the company will benefit from it.

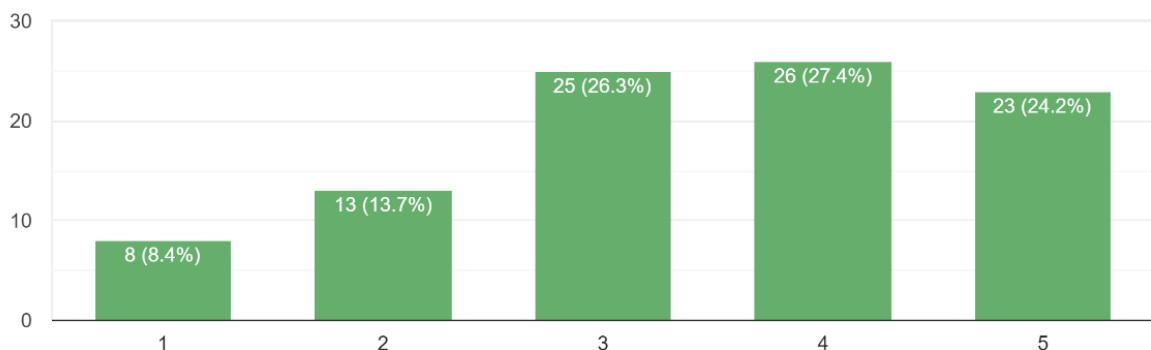
The results of a survey of 95 staff in three municipal councils, namely the Hulu Selangor Municipal Council, the Sepang Municipal Council and the Subang Jaya City Council, have been supported along with a strong hypothesis. All these findings have shown that the reliability of the items used in this study has been fully accepted to archive the best, effective and efficient data analysis.

In addition, we have also used Social Science Software (SPSS) in carrying out this study. SPSS is very good and works for processing and documenting data and statistical data. It also works to analyze statistics as well survey, generation of derived data, analyze Data, Data Mining as well do marketing research. The software can also handle large amounts of raw data with great accuracy and precision.

Besides that, if every employee agree that it is important to know and practice asset depreciation, it is crucial that the concept of standardization is needed to implement in asset depreciation. This can be seen where from our questionnaires; it is stated that most of the employees from the three local councils agree that they will use the same depreciation calculation method for each type of asset. This can be proven by the chart below. The accuracy is **27.4%** with **26** of respondents agreed to it. Thus, this shows that the three local councils agreed where the need of standardization in calculating asset depreciation using the method is essential.

I will use the same depreciation calculation method for each type of asset. Saya akan menggunakan method pengiraan susut nilai yang sama pada setiap jenis aset.

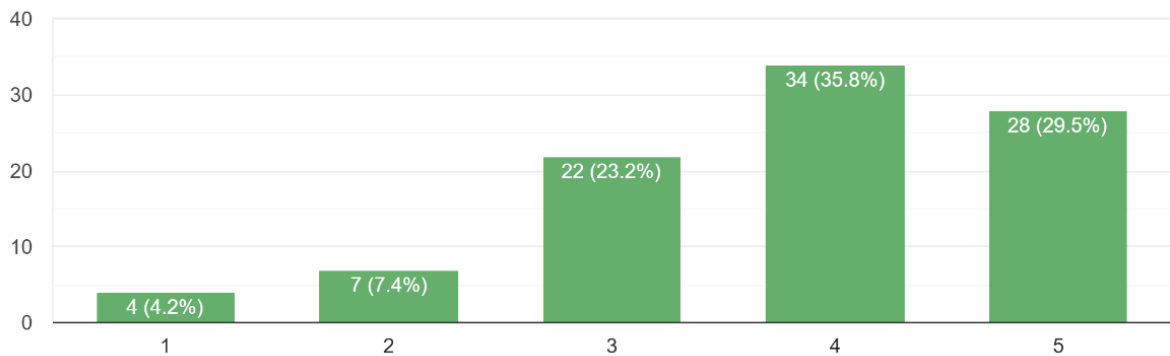
95 responses



Other than that, all the three local councils acknowledged that they did not have to compare the rate of asset depreciation. This is because every council has its own depreciation rate calculation base on their own assets. This can be proven from the chart below. It shows the accuracy of **35.8%** which conclude **34** respondents agreed to it.

I do not compare the depreciation rate of our Council's assets with other Councils. Saya tidak membandingkan kadar susut nilai asset Majlis kami dengan Majlis lain.

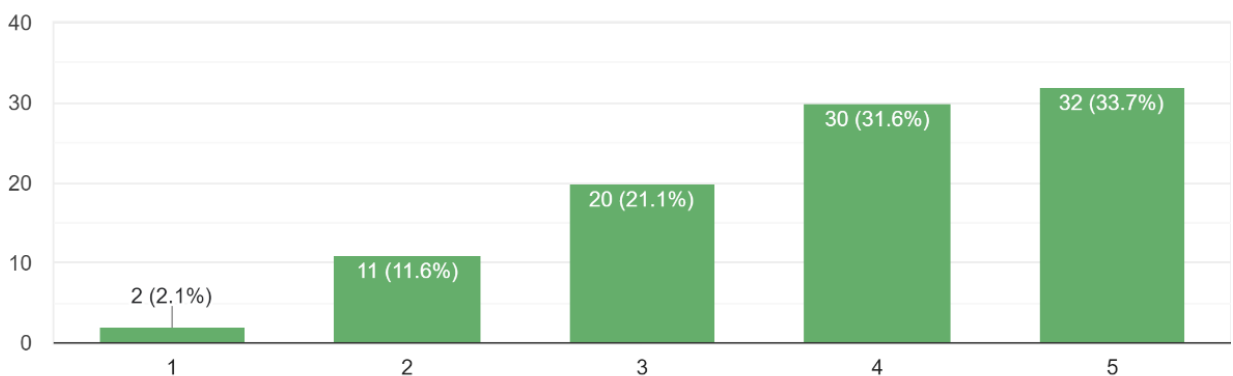
95 responses



Furthermore, the third objective of this research have been answered from the questionnaires which is the three local council used the method to calculate asset depreciation which is “the straight line” method. This can be proven by the chart below. It shows the accuracy of **33.7%** which consume of **32** respondents who are agreed to it. Based on this question, we can conclude that the straight-line method is the best method where the three local council used this method to calculate the asset depreciation.

I use the straight line depreciation method. Saya menggunakan kaedah pengiraan susut nilai garis lurus.

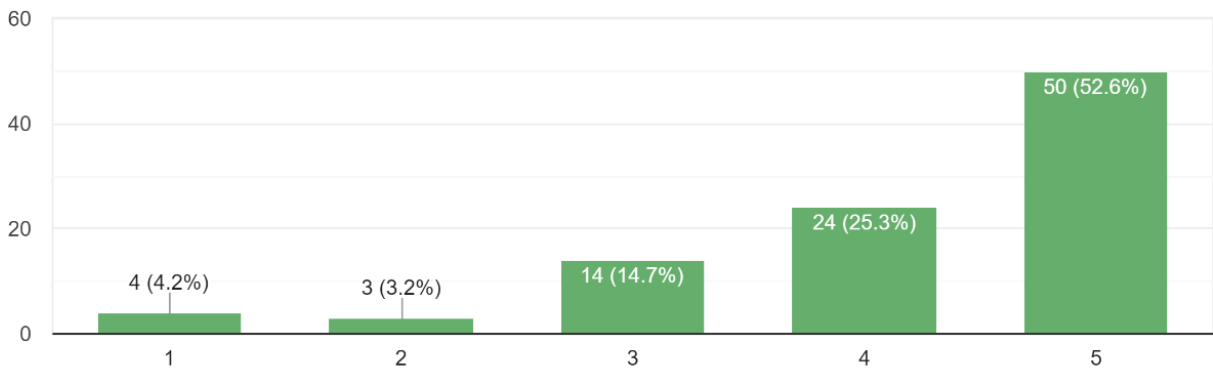
95 responses



Moreover, the three local council also agreed that the last year's adjustments to the financial statements need to be made if the change in the depreciation rate needs to be standardized across all Councils. This can be proven by the chart below. It shows the accuracy of **52.6%** with **50** respondents who are agreed to it.

Last year's adjustments to the financial statements need to be made if the change in the depreciation rate needs to be standardized across ...r susut nilai perlu diseragamkan di semua Majlis.

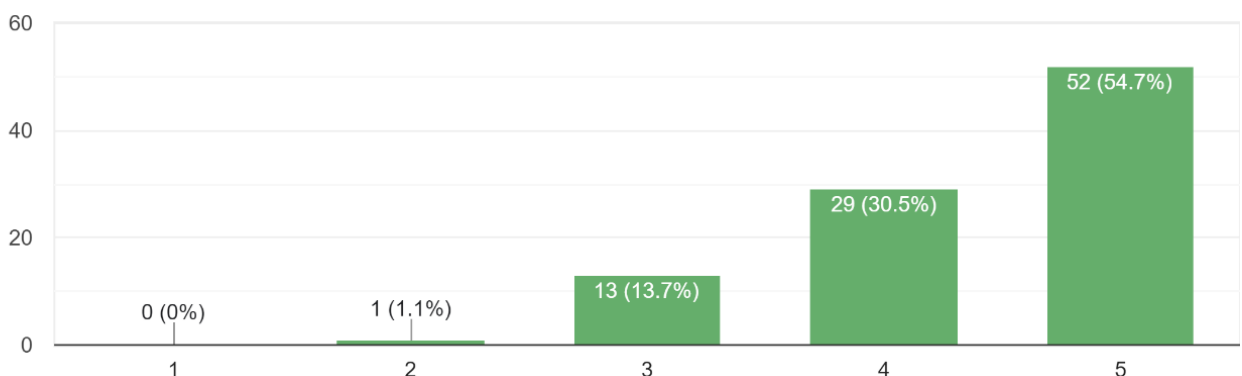
95 responses



In conclusion, to sum up this discussion, we can cease that the three local councils agreed to the standardization in asset depreciation. This can be proven by the chart below. The accuracy shows that **54.7%** with **52** respondents agreed where it is important for all three local councils to standardize the calculation method and depreciation rate to facilitate equal comparison. Thus, this shows the success for the outcome of this research.

It is important for all 3 Councils to standardize the calculation method and depreciation rate to facilitate equal comparison. Adalah penting un...ai bagi memudahkan membuat perbandingan setara.

95 responses



5.4 IMPLICATION AND RECOMMENDATIONS

The implications for vehicle depreciation assets should include savings for the cost of replacing any vehicle that has been totaled in an accident, maintenance, and upgrading to the most recent model of that vehicle if it is used in extreme or difficult conditions. Aside from that, collaboration with other sponsors should become a need due to the high expense of each car.

Furthermore, we advise that each council develop a method for notifying staff or any managers when a vehicle's time limit is approaching, and action is required. Last but not least, managers in each council should always inspect each vehicle in their area or region. Meanwhile, the management or operator must establish a restriction for each vehicle, such as every five, seven, or ten years this will prevent any major accidents or vehicle breakdowns while performing the operation.

5.5 FUTURE RESEARCH

Future study advises specifying the vehicle that needs to be replaced based on the model, as well as what sort of vehicle is used on a regular basis or only on exceptional occasions. Besides that, as researcher need to observe more into all assets that related to vehicle. In our study, we just measured the surface of vehicle assets, which did not reflect how quickly and slowly it depreciated and why, how it depreciates.

5.6 CHAPTER SUMMARY

The final portion of this research focuses on the introduction of vehicle depreciation assets, as well as the research summary, discussion, implications, recommendations, and future research. To sum everything in this proposal, we can conclude that depreciation is essential for each local council because the majority of workers in three of the councils agreed with our questionnaire survey.

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APPENDICES

APPENDIX A

QUESTIONNAIRE

APPENDIX B

RESEARCH GANT CHART

APPENDIX C

**LETTER OF PERMISSION TO COLLECT
STUDY INFORMATION**

APPENDIX D

CALOBRATION OFFER LETTER

APPENDIX E

**CALOBRATION LETTER OF
APPRECIATION**

APPENDIX F

GROUP REFERENCE PICTURE

APPENDIX A



QUESTIONNAIRE FORM *BORANG KAJI SELIDIK*

THE PRACTICE OF STANDARDIZING THE DEPRECIATION OF VEHICLE ASSETS:

KNOWLEDGE, ATTITUDES AND PRACTICES TOWARDS PRACTICES IN STANDARDIZATION OF ASSETS DEPRECIATION AMONG THREE LOCAL COUNCILS THAT ARE IN SUBANG JAYA CITY COUNCIL, SEPANG MUNICIPAL COUNCIL & HULU SELANGOR MUNICIPAL COUNCIL.

Assalamualaikum wbt. We are student from Diploma in Business Studies and currently doing some research about practice of standardization of vehicle asset for our final year project purpose.

We hope that we can get full responses from you, thank you very much.

Assalamualaikum wbt. Kami merupakan pelajar dari jurusan Diploma Pengajian Perniagaan dan sedang melakukan kajian terhadap amalan dalam penyeragaman asset kenderaan bagi tujuan projek akhir tahun kami.

Kami harap kami akan mendapat respon penuh dari anda, terima kasih.

QUESTIONS INSTRUCTIONS:

Arahan soalan:

1. THIS QUESTIONNAIRE FORM CONSISTS OF SEVERAL SECTIONS:

- Borang soal selidik ini terdiri daripada beberapa bahagian: -

PART A: BACKGROUND INFORMATION

BAHAGIAN A: MAKLUMAT DIRI

PART B: KNOWLEGDE

BAHAGIAN B: PENGETAHUAN

PART C: ATTITUDE

BAHAGIAN C: SIKAP PART

D: PRACTICE

BAHAGIAN D: AMALAN

2. YOU REQUIRED TO ANSWER ALL QUESTIONS IN THIS QUESTIONNAIRE.

ANDA DIKEHENDAKI MENJAWAB SEMUA SOALAN DALAM SOAL SELIDIK INI.

3. PLEASE MARK THE ANSWER IN THE PROVIDED ANSWER SECTION.

SILA TANDAKAN JAWAPAN DI BAHAGIAN YANG TELAH DISEDIAKAN.

4. THE QUESTIONNAIRE SHOULD BE RETURNED TO THE RESEARCHER AFTER COMPLETING ALL THE QUESTIONS.

BORANG SOAL SELIDIK HENDAKLAH DIKEMBALIKAN KEPADA PENYELIDIK SELEPAS MENJAWAB SEMUA SOALAN.

PART A: BACKGROUND INFORMATION

BAHAGIAN A: MAKLUMAT DIRI

A1 NAME :
NAMA

A2 EMAIL ADDRESS :
ALAMAT E-MAIL

A3. AGE :
UMUR

A4. EDUCATION :
PENDIDIKAN

**A5. THE CITY COUNCIL
YOU SERVE** :
*MAJLIS BANDARAYA YANG
ANDA BERKHIDMAT*

A6. POSITION :
JAWATAN

PART B: KNOWLEDGE

BAHAGIAN B: PENGETAHUAN

PLEASE CIRCLE YOUR ANSWER USING *THE SCALE OF 1 TO 5* AS FOLLOWS:

SILA BULATKAN JAWAPAN ANDA DENGAN MENGGUNAKAN SKALA 1 HINGGA 5 SEPERTI DI BAWAH:

1

2

3

4

5

STRONGLY AGREE

Sangat Setuju

AGREE

Setuju

NEITHER AGREE

NOR DISAGREE

Ragu-ragu

DISAGREE

Tidak Setuju

STRONGLY DISAGREE

Sangat Tidak Setuju

Knowledge about Asset

B1	An asset is any resource owned or controlled by a business or an economic entity. <i>Aset ialah sebarang sumber yang dimiliki atau dikawal oleh perniagaan atau entiti ekonomi.</i>	1	2	3	4	5
B2	Asset is anything that can be used to produce positive economic value. <i>Aset ialah apa sahaja yang boleh digunakan untuk menghasilkan nilai ekonomi yang positif.</i>	1	2	3	4	5
B3	Every item of economic value owned by an individual or corporate, especially that which can be converted into cash. <i>setiap item nilai ekonomi yang dimiliki oleh seorang individu atau korporat, khususnya yang boleh ditukar menjadi tunai.</i>	1	2	3	4	5
B4	Assets can be categorized into two parts namely tangible assets and intangible assets. <i>Aset boleh dikategorikan kepada dua bahagian iaitu aset ketara dan aset tak ketara.</i>	1	2	3	4	5
B5	Assets are property owned by a business and used to carry out business activities. <i>Aset adalah harta yang dimiliki oleh sesebuah perniagaan dan digunakan bagi menjalankan aktiviti perniagaan.</i>	1	2	3	4	5

Knowledge about asset depreciation

B6	Accounting method used to allocate the cost of a tangible or physical asset over its useful life. <i>Kaedah perakaunan yang digunakan untuk memperuntukkan kos aset ketara atau fizikal sepanjang hayat bergunanya.</i>	1	2	3	4	5
B7	Depreciation represents how much of an asset's value has been used. <i>Susut nilai mewakili berapa banyak nilai aset telah digunakan.</i>	1	2	3	4	5
B8	Allows companies to earn revenue from the assets they own by paying for them over a certain period of time. <i>Membenarkan syarikat memperoleh hasil daripada aset yang mereka miliki dengan membayarnya dalam tempoh masa tertentu.</i>	1	2	3	4	5
B9	A fully depreciated asset is a property, plant or piece of equipment (PP&E) which, for accounting purposes, is worth only its salvage value. <i>Aset susut nilai sepenuhnya ialah hartanah, loji atau peralatan (PP&E) yang, untuk tujuan perakaunan, hanya bernilai nilai simpanannya.</i>	1	2	3	4	5
B10	A fully depreciated asset on a firm's balance sheet will remain at its salvage value each year after its useful life unless it is disposed of. <i>Aset susut nilai sepenuhnya pada kunci kira-kira firma akan kekal pada nilai simpanannya setiap tahun selepas hayat bergunanya melainkan ia dilupuskan.</i>	1	2	3	4	5

PART C: ATTITUDES**BAHAGIAN C: SIKAP**

PLEASE CIRCLE YOUR ANSWER USING THE SCALE OF 1 TO 5 AS FOLLOWS:

SILA BULATKAN JAWAPAN ANDA DENGAN MENGGUNAKAN SKALA 1 HINGGA 5

SEPERTI DI BAWAH:

1**2****3****4****5**

STRONGLY AGREE
Sangat Setuju

AGREE
Setuju

**NEITHER AGREE
NOR DISAGREE**
Ragu-ragu

DISAGREE
Tidak Setuju

STRONGLY DISAGREE
Sangat Tidak Setuju

F1	I believe that the method of calculating depreciation and the uniform rate of depreciation in all Councils is good. Saya percaya kaedah pengiraan susut nilai dan kadar susut nilai yang seragam di semua Majlis adalah baik	1	2	3	4	5
F2	I am interested in knowing the method of calculating the depreciation of an organization to make a comparison Saya berminat untuk mengetahui kaedah pengiraan susut nilai sesuatu organisasi untuk membuat perbandingan	1	2	3	4	5
F3	The method of calculating the depreciation of an organization will affect the book value of an asset Kaedah pengiraan susut nilai sesuatu organisasi akan memberikan kesan kepada nilai buku sesuatu asset	1	2	3	4	5
F4	It is important for all 3 Councils to standardize the calculation method and depreciation rate to facilitate equal comparison. Adalah penting untuk semua 3 Majlis menyeragamkan kaedah pengiraan dan kadar susut nilai bagi memudahkan membuat perbandingan setara.	1	2	3	4	5
F5	Last year's adjustments to the financial statements need to be made if the change in the depreciation rate needs to be standardized across all Councils Pelarasan tahun lepas ke atas penyata kewangan perlu dibuat sekiranya perubahan kadar susut nilai perlu diseragamkan di semua Majlis	1	2	3	4	5

PART D: PRACTICE
BAHAGIAN D: AMALAN

PLEASE CIRCLE YOUR ANSWER USING *THE SCALE OF 1 TO 5* AS FOLLOWS:
SILA BULATKAN JAWAPAN ANDA DENGAN MENGGUNAKAN SKALA 1 HINGGA 5 SEPERTI DI BAWAH:

1

2

3

4

5

STRONGLY AGREE
Sangat Setuju

AGREE
Setuju

**NEITHER AGREE
NOR DISAGREE**
Ragu-ragu

DISAGREE
Tidak Setuju

STRONGLY DISAGREE
Sangat Tidak Setuju

P1	I use the straight-line depreciation method. Saya menggunakan kaedah pengiraan susut nilai garis lurus.	1	2	3	4	5
P2	I do not compare the depreciation rate of our Council's assets with other Councils Saya tidak membandingkan kadar susut nilai asset Majlis kami dengan Majlis lain.	1	2	3	4	5
P3	I think different depreciation rates will give different book values to each council Saya berpendapat Kadar susut nilai yang berbeza akan memberikan nilai buku yang berbeza kepada setiap majlis	1	2	3	4	5
P4	A high depreciation rate will give a lower asset book value. Kadar susut nilai yang tinggi akan memberi nilai buku asset yang lebih rendah.	1	2	3	4	5
P5	This method will be a permanent method in the calculation of asset depreciation in all three municipalities. Kaedah ini akan menjadi kaedah tetap dalam pengiraan susut nilai asset di ketiga-tiga majlis perbandaran.	1	2	3	4	5

REFERENCES:

<https://www.investopedia.com/articles/06/depreciation.asp>

<https://www.investopedia.com/terms/f/fully-depreciated-asset.asp>

<http://www.myiktisad.com/2011/04/apakah-itu-aset.html#>


APPENDIX B

Appendices B: Research Gant Chart

Tasks	W1	W2	W3	W4	W5	W6	W7	W8	W9	W10	W11	W12	W13	W14
Decide whether we want to create a product or doing a research.														
Discuss title for final year project (FYP) research														
Discuss and create Gant Chart														
Seek for resource regarding to the research topic														
1 ST draft of Chapter 1 submitted to supervisor														
2 nd draft of Chapter 1 submitted to supervisor														
1 st draft of Chapter 2 submitted to supervisor														
2 nd draft of Chapter 2 submitted to supervisor														
1 st draft of Chapter 3 submitted to supervisor														
2 nd draft of Chapter 3 submitted to supervisor														

Draft of Chapter 1,2 and 3 to submitted to supervisor														
Full report submitted and preparation Acceptance Asset Depreciation														
Start by identifying a research topic and revealing the research title to the lecture.														
Started doing ROT (Overview, Problem Statement and Conceptual Framework).														
Make some adjustments on ROT														
Meeting with supervisor (Pn.Shareaha)														
Supervisor provided some further information regarding our research topic.														
Identification discussion of potential target respondents.														
Start writing first proposal draft.														

Checked the draft reports with Pn. Shareaha and do some corrections.														
Started to collect journals in attempt to develop a questionnaire														
Present the slide and make correction as needed														
Complete the questionnaire question														
Made some correction to the proposal														
Made some correction to the questionnaire														
Made some correction to the reports														
The proposal uploaded to SV														
The reports uploaded to SV.														

 Has been resolved

APPENDIX C



POLITEKNIK SULTAN SALAHUDDIN ABDUL AZIZ SHAH
KEMENTERIAN PENGAJIAN TINGGI MALAYSIA
Persiaran Usahawan, Seksyen U1,
40150 Shah Alam
SELANGOR, MALAYSIA



Tel : 603-51634000
Faks : 603-55691903
Web : www.psa.edu.my
Facebook: pssaas

Ruj.Kami : PSA.700-1/7/()
Tarikh : 05 April 2021

Kepada sesiapa yang berkenaan,

Tuan/Puan,

KEBENARAN MENGUMPUL MAKLUMAT KAJIAN BAGI PELAJAR JABATAN PERDAGANGAN POLITEKNIK SULTAN SALAHUDDIN ABDUL AZIZ SHAH

Dengan segala hormatnya, perkara di atas adalah dirujuk.

2. Adalah dimaklumkan bahawa pelajar jabatan ini perlu mengumpulkan maklumat kajian untuk memenuhi keperluan kursus yang sedang diikuti sebagai syarat penganugerahan diploma.
3. Butiran kajian dan pelajar terlibat adalah seperti di lampiran.
4. Sehubungan dengan itu, kerjasama dari pihak tuan/puan amatlah diharapkan untuk membenarkan pelajar tersebut mendapatkan maklumat kajian yang berkaitan. Sekiranya terdapat sebarang pertanyaan, tuan bolehlah menghubungi pegawai seperti di lampiran.
5. Segala kerjasama dari pihak tuan amatlah dihargai dan didahului dengan ucapan ribuan terima kasih.

Sekian.

Saya yang menjalankan amanah,

(NOR ZARINA BINTI PITDIN)

Ketua Jabatan Perdagangan,
Politeknik Sultan Salahuddin Abdul Aziz Shah

Butiran kajian dan pelajar adalah seperti berikut:

KURSUS & KOD KURSUS	: DPB50163 - BUSINESS PROJECT
TAJUK	: The practice of standardizing the depreciation of vehicle asset: Knowledge, Attitude and Practices towards practices in standardization of assets depreciation among three local councils that are In Subang Jaya City Council, Sepang Municipal Council and Hulu Selangor Municipal Council.

BIL	NAMA PELAJAR	NO. MATRIKS	NO TELEFON
1	MUHAMMAD NUR KHALISH BIN ABDUL GHANI	08DPM20F1027	018-328-9095
2	MUHAMMAD LUQMAN HAKIM BIN ANUAR	08DPM20F1015	013-536-2018
4	NURSYAZA ALIAH BINTI RADZI	08DPM20F1012	017-318-5852
5	NUR RAIMISYA BINTI ROSLAN	08DPM20F1030	017-311-0643
6	AMIRAH BALQIS BINTI MOHD AMIR AL-KARIM NG	08DPM20F1034	019-828-6098

Sekiranya terdapat sebarang pertanyaan, tuan/puan boleh menghubungi Dr Murugadas di talian 012-239-7916.

APPENDIX D



MAJLIS BANDARAYA SUBANG JAYA
Persiaran Perpaduan, USJ5, 47610 Subang Jaya,
Selangor Darul Ehsan.

Talian Am : +603 8026 3131
Faks : +603 5637 6585
Hotline : +603 8024 7700
Laman Web : www.mbsj.gov.my

#KitaSelangor

Ruj.Kami : MBSJ.KEW.100-12/1/13
Tarikh : 1 November 2022

PENGARAH

Politeknik Sultan Salahuddin Abdul Aziz Shah
Persiaran Usahawan
Seksyen U1,
40150 Selangor
(u.p Ketua Jabatan Perdagangan Pensyarah: Pn Shareaha bt Din)

Tuan,

MENAWARKAN KOLABORASI MENJALANKAN PENYELIDIKAN BERSAMA AGENSI LUAR: PIHAK BERKUASA TEMPATAN

Saya dengan segala hormatnya merujuk kepada perkara di atas.

2. Sukacita dimaklumkan bahawa pihak kami ingin menjalankan penyelidikan bersama dengan pihak Jabatan Perdagangan Politeknik Sultan Salahuddin Abdul Aziz Shah, berkaitan amalan pengurusan susut nilai di kalangan pihak berkuasa tempatan
3. Penyelidikan ini bagi tujuan meningkatkan prestasi pengurusan aset agensi Majlis Perbandaran Sepang, Majlis Bandaraya Subang Jaya dan Majlis Perbandaran Hulu Selangor.
4. Adalah diharapkan kerjasama ini mendapat manfaat kepada semua pihak.

Sekian, terimakasih

"SELANGOR MAJU BERSAMA"

"MESRA, CEKAP DAN BERINTEGRITI"

Saya yang menjalankan amanah,

(HJ MOHD FADZIL B. MAHAT)
Pengarah Kewangan
MAJLIS BANDARAYA SUBANG JAYA

APPENDIX E



MAJLIS BANDARAYA SUBANG JAYA

Persiaran Perpaduan, USJ 5, 47610 Subang Jaya,
Selangor Darul Ehsan.

Talian Am : +603 8026 3131

Faks : +603 5631 6585

Hotline : +603 8024 7700

Laman Web: www.mbsj.gov.my

Ruj.Kami:MBSJ.KEW.100-12/1/13 ()

Tarikh : 3 Jamadiawal, 1444H

1 Disember, 2022

Pengarah
Politeknik Sultan Salahuddin Abdul Aziz Shah,
Persiaran Usahawan, Seksyen U1,
40150 Shah Alam,
Selangor Darul Ehsan.
(U.P : Ketua Jabatan Perdagangan)

PENGHARGAAN KOLABORASI PENYELIDIKAN 'THE PRACTICE OF STANDARDIZING THE DEPRECIATION OF VEHICLE ASSET' BERSAMA AGENSI LUAR: PIHAK BERKUASA TEMPATAN (PBT)

Saya dengan segala hormatnya merujuk kepada perkara di atas.

2. Sukacita dimaklumkan bahawa pihak kami merakamkan penghargaan kepada penyelidik yang terlibat secara langsung dalam melaksanakan penyelidikan yang diperlukan bagi keputusan mesyuarat pengurusan PBT seperti di atas seperti berikut:

NAMA	JAWATAN
Hjh Shareaha bt Din	Pensyarah Utama DH54: Supervisor
Dr Murugadas a/l Ramdas@Chelamuthu	Ketua Unit Penyelidikan JPG
Cik Nursyaza Aliah bt Radzi	Pelajar Jab Perdagangan, Politeknik Sultan Salahuddin Abdul Aziz Shah
Cik Nuraimisya bt Roslan	
Cik Amirah Balqis bt Mohd Amir al Karim	
Ng	
Muhammad Luqman Hakim b Anuar	
Muhammad Nur Khalish b Abdul Ghani	

3. Kolaborasi Penyelidikan amat bermanfaat bagi kegunaan pengurusan tiga Pihak Berkuasa Tempatan bagi melestarikan pengurusan asset PBT bermula 3 PBT dan akan dilanjutkan bagi peringkat Selangor.

Sekian, terimakasih

" SELANGOR MAJU BERSAMA "

" MESRA, CEKAP DAN BERINTEGRITI "

Saya yang menjalankan amanah,

(HJ.MOHD FADZIL BIN MAHAT)

Pengarah Kewangan

b.p Datuk Bandar

Majlis Bandaraya Subang Jaya

enfadil/zurai



APPENDIX F

