

Value Co-Creation, Goods and Service Tax (GST) Impacts on Sustainable Logistic Performance

Yudi Fernando^{1,2}, Chat Chukai³

^aFaculty of Industrial Management, Universiti Malaysia Pahang, 26300 Pahang, Malaysia.

^bManagement Department, Binus Online Learning, Bina Nusantara University, 11530 Indonesia.

^cGraduate School of Business, Universiti Sains Malaysia, 11800 Penang, Malaysia.

ABSTRACT

This paper investigates value co-creation and the impact of GST on sustainable logistic performance (SLP). Prior to data collection, metrics were verified utilizing pre-and pilot tests to ensure that measurement items were properly adapted. Then, an e-survey was conducted among Goods and Service Tax (GST) registered logistic service providers (LSPs) in Malaysia using stratified random sampling. A total of 145 LSPs registered under the Malaysian GST scheme participated in the survey. The study found that open dialogue and limited access during value co-creation partially supported SLP. A positive link proved that risk assessment and transparency fully supported SLP. LSPs that have not conquered the nuisances of GST implementation have a reduced ability to compete globally. LSPs are needed to create useful CSR programmes and civilian-led humanitarian operations when a natural disaster occurs. The LSPs that have a high degree of SLP can create more job opportunities for disabled workers, provide a better workplace for women employees and increase employment for ethnic minorities.

KEYWORDS:

Distribution management; Logistic management; Logistic service providers; Value co-creation; Sustainable logistic performance; Malaysia