

APPENDICES

Appendix 1: Questionnaire



UNIVERSITI SAINS ISLAM MALAYSIA
جَامِعَةُ الْعُلُومِ الْإِسْلَامِيَّةِ الْمَالِيزِيَّةِ
ISLAMIC SCIENCE UNIVERSITY OF MALAYSIA

QUESTIONNAIRE

DETERMINANTS OF TAX AUDIT EFFICIENCY IN ROYAL MALAYSIAN CUSTOMS DEPARTMENT (RMCD)

Dear Respondent,

I would like to invite you to participate in my research study titled as above as part of a requirement to complete Master of Risk Management in Faculty of Science and Technology, USIM. The purpose of this study is to identify the factors affecting the efficiency of tax auditors in RMCD and analyze their relationships with the efficiency of tax auditors in RMCD. This questionnaire is served to collect reliable data and feedback from respondents.

In order to answer this questionnaire, you are required to answer based on your opinion, experience and perception on the questions regarding the topic. It would be grateful if you could spend some time answering the following questions by giving the honest and precise response. Your response will be kept confidential and be used solely for academic purposes. Your cooperation and involvement in answering this questionnaire is very much appreciated.

Sincerely,

Rohayu Bt Mohammad

(ayuumohd@gmail.com)

Faculty of Science and Technology

Universiti Sains Islam Malaysia

SECTION A: RESPONDENT'S DEMOGRAPHIC DATA

Instruction: Please tick (X) only one answer that best reflects you and fill in the blanks for related information only.

1. Gender

Male

Female

2. Age : _____

3. Education level

SPM

STPM

Diploma

Bachelor's degree

Master's degree

PHD

4. Education background

Accounting

Finance

Economics

Others - Please Specify:

5. Working experience in RMCD : _____ years

6. Working experience in Compliance Division (*Bahagian Pematuhan*), RMCD :

_____ years

7. Current position in RMCD

Assistant Superintendent of Customs / *Penolong Penguasa Kastam*

Superintendent of Customs / *Penguasa Kastam*

Assistant Director of Customs / *Penolong Pengarah Kastam*

Senior Assistant Director of Customs / *Penolong Kanan Pengarah Kastam*

8. You attended all the audit training programmes that has been offered to you.

Yes

No

SECTION B: CHARACTERISTICS OF THE RMCD'S TAX AUDITORS

In this section, respondents will be asked about their **perceptions** on the characteristics of RMCD's tax auditors in general. These characteristics are believed to affect their efficiency in performing tax audit.

Instruction: Please tick (X) at ONLY ONE number (1, 2, 3 or 4) that best reflects your opinion for each statement.

No.	Statements	Strongly Disagree	Disagree	Agree	Strongly Agree
		1	2	3	4
1.	RMCD's tax auditors have sufficient knowledge and understanding in tax legislation .				
2.	It is easier for RMCD's tax auditors to perform audit tasks when they have related knowledge and understanding in the tax legislation .				
3.	RMCD's tax auditors have sufficient knowledge and skills in tax auditing .				
4.	It is easier for RMCD's tax auditors to perform audit tasks when they have related knowledge and skills in tax auditing .				
5.	RMCD's tax auditors have good communication ability .				
6.	It is easier for RMCD's tax auditors to perform audit tasks when they have good communication ability .				
7.	RMCD's tax auditors are highly motivated and committed in performing audit tasks.				
8.	RMCD's tax auditors demonstrates professional ethics in performing audit tasks.				

SECTION C: ATTRIBUTES OF CLIENTS (AUDITEES)

In this section, respondents will be asked about their experiences on the attributes of the clients (auditees) in general. These attributes are believed to affect the efficiency of tax auditors in performing tax audit.

Instruction: Please tick (X) at ONLY ONE number (1, 2, 3 or 4) that best reflects your opinion for each statement.

No.	Statements	Strongly Disagree	Disagree	Agree	Strongly Agree
		1	2	3	4
1.	I frequently received big size businesses as clients in my audit tasks.				
2.	I frequently received complexed nature of businesses in my audit tasks.				
3.	I frequently received audit tasks which the distance of the clients' premises was far from the Customs' offices.				
4.	My clients normally give good and full cooperation during performing my audit tasks.				
5.	My clients usually keep proper and systematic record keeping .				

SECTION D: ORGANIZATIONAL MANAGEMENT OF RMCD

In this section, respondents will be asked about their **opinions** on the organizational management of RMCD which are believed to affect the efficiency of tax auditors in performing tax audit.

Instruction: Please tick (X) at ONLY ONE number (1, 2, 3 or 4) that best reflects your opinion for each statement.

No.	Statements	Strongly Disagree	Disagree	Agree	Strongly Agree
		1	2	3	4
1.	Tax auditors are usually assigned with non-audit tasks .				
2.	RMCD provides sufficient training for tax auditors to gain relevant knowledge and understanding in tax legislation as well as knowledge and skills in tax auditing to perform audit tasks.				
3.	RMCD provides encouragement , such as rewards to tax auditors for the outstanding performance in audit tasks.				
4.	Tax auditors are provided with sufficient reference materials on tax legislations (such as Acts, Regulations, etc) and audit manuals (such as guidelines, Standard Operating Procedures, <i>Perintah Tetap</i> , etc).				
5.	Tax auditors are provided with sufficient transport and driving assistance to perform field audit.				
6.	Tax auditors have easy access to tax information system (example: SMK and MySST) to perform audit tasks.				

SECTION E: EFFICIENCY OF TAX AUDITORS IN RMCD

In this section, respondents will be asked about their **perceptions** on the efficiency of the tax auditors in RMCD. For the purpose of this study, the efficiency of the tax auditors in RMCD refers to when they **can complete the audit tasks given within the allocated or shorter period of time.**

Instruction: Please tick (X) at ONLY ONE number (1, 2, 3 or 4) that best reflects your opinion for each statement.

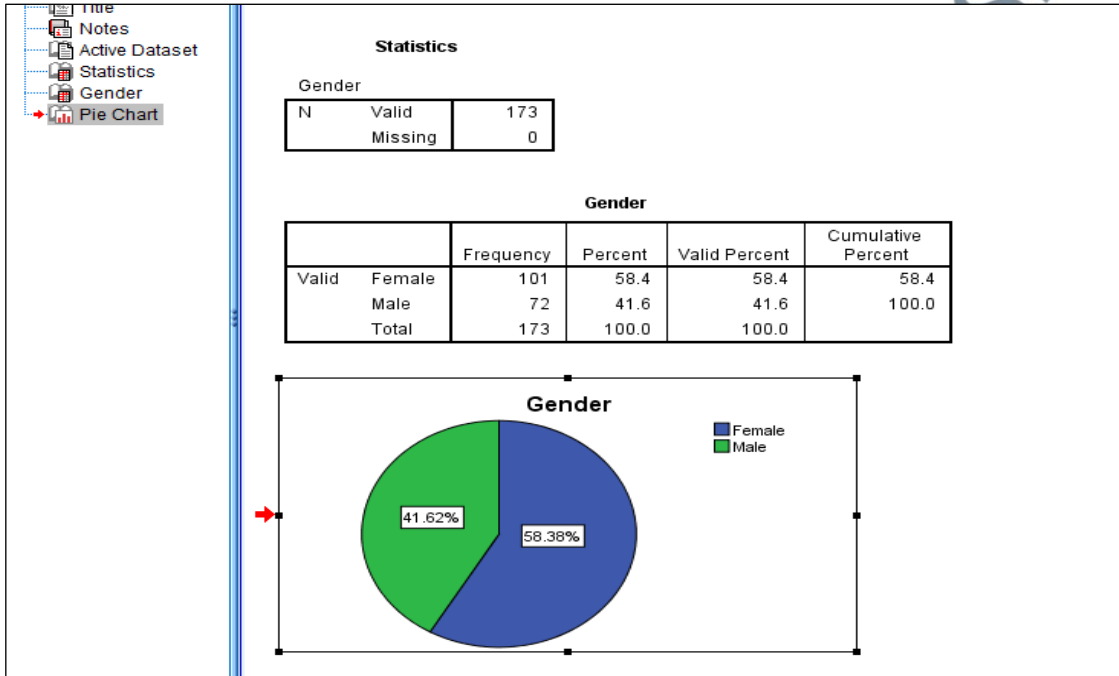
No.	Statements	Strongly Disagree	Disagree	Agree	Strongly Agree
		1	2	3	4
1.	In general, RMCD's tax auditors achieved their individual target set by management.				
2.	In general, RMCD's tax auditors completed their audit tasks within the allocated or shorter period of time.				
3.	In general, RMCD's tax auditors are efficient in performing tax audit tasks.				

The end.

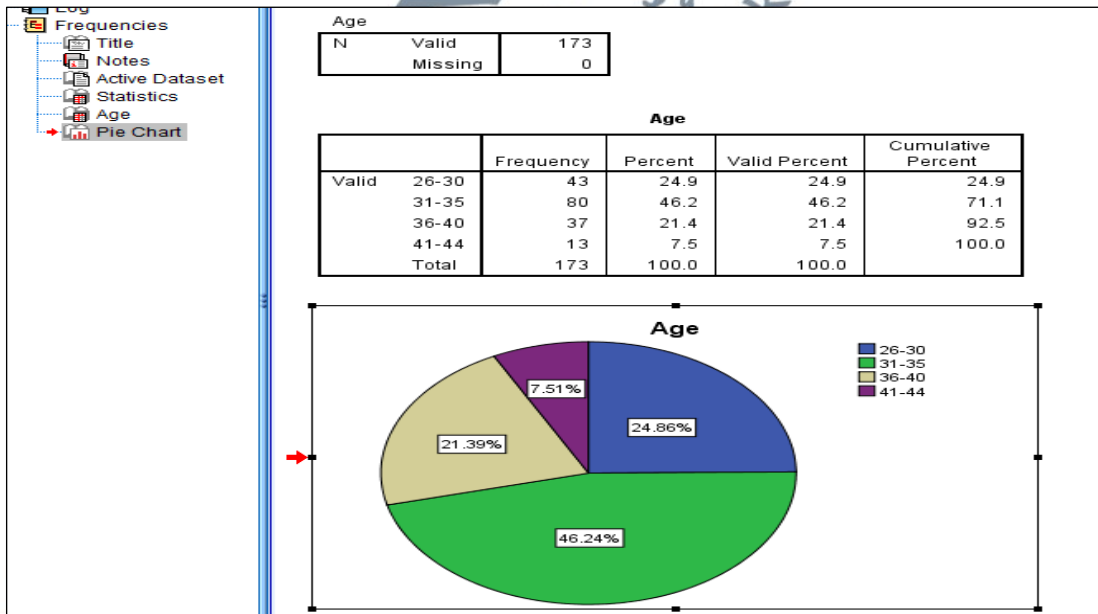
Thank you for your contribution and cooperation.

Appendix 2: Analysis SPSS

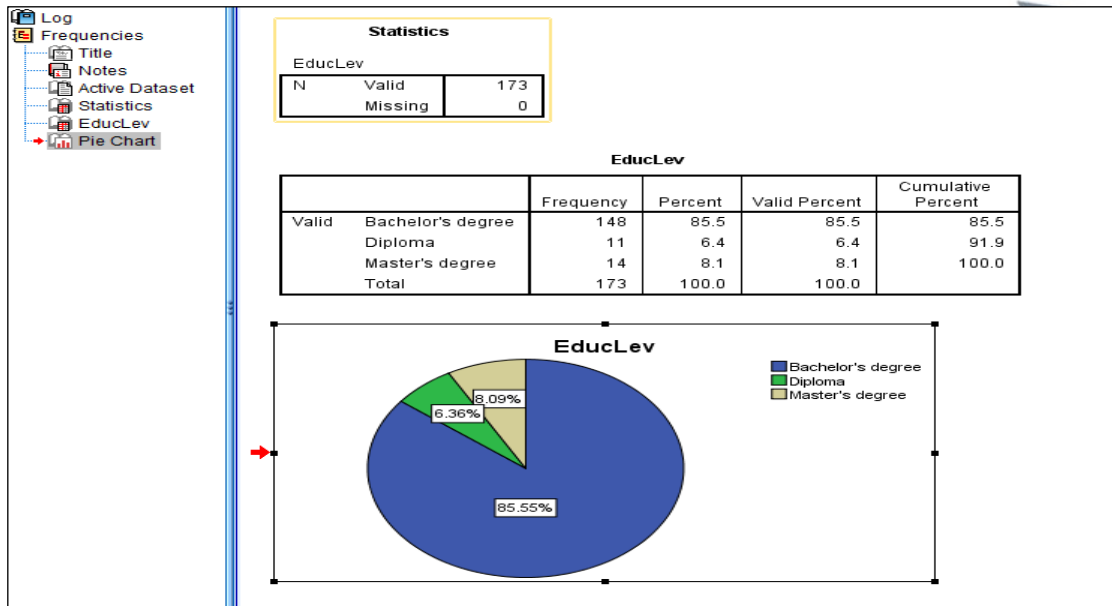
Respondents' Gender



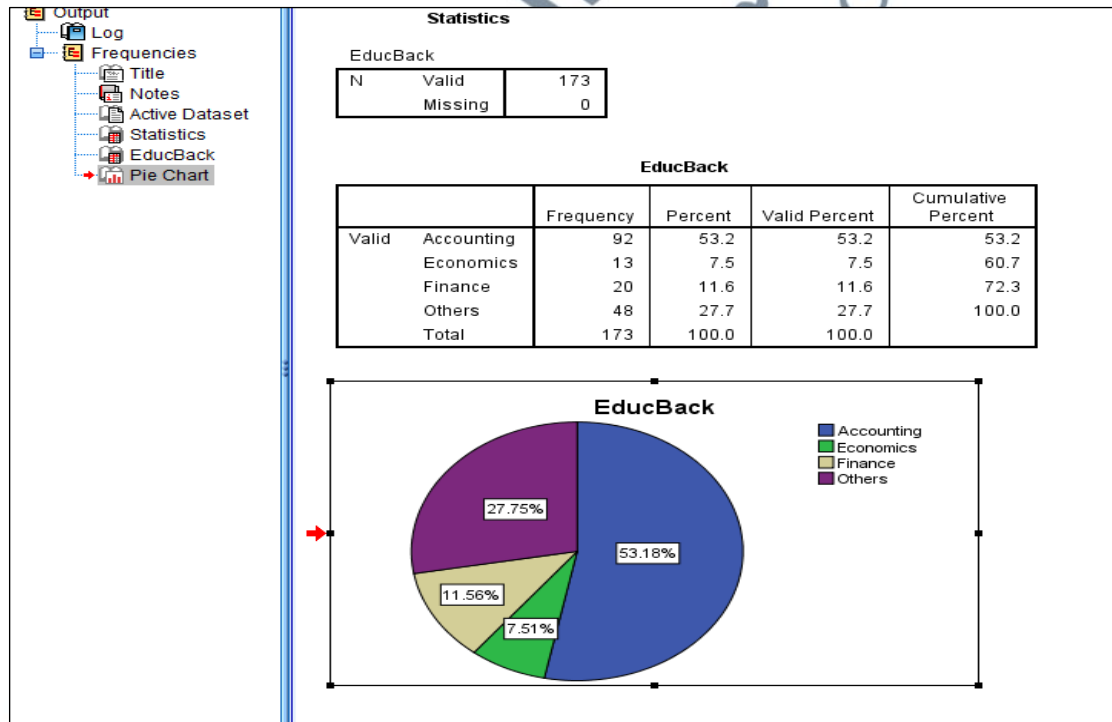
Respondents' Age



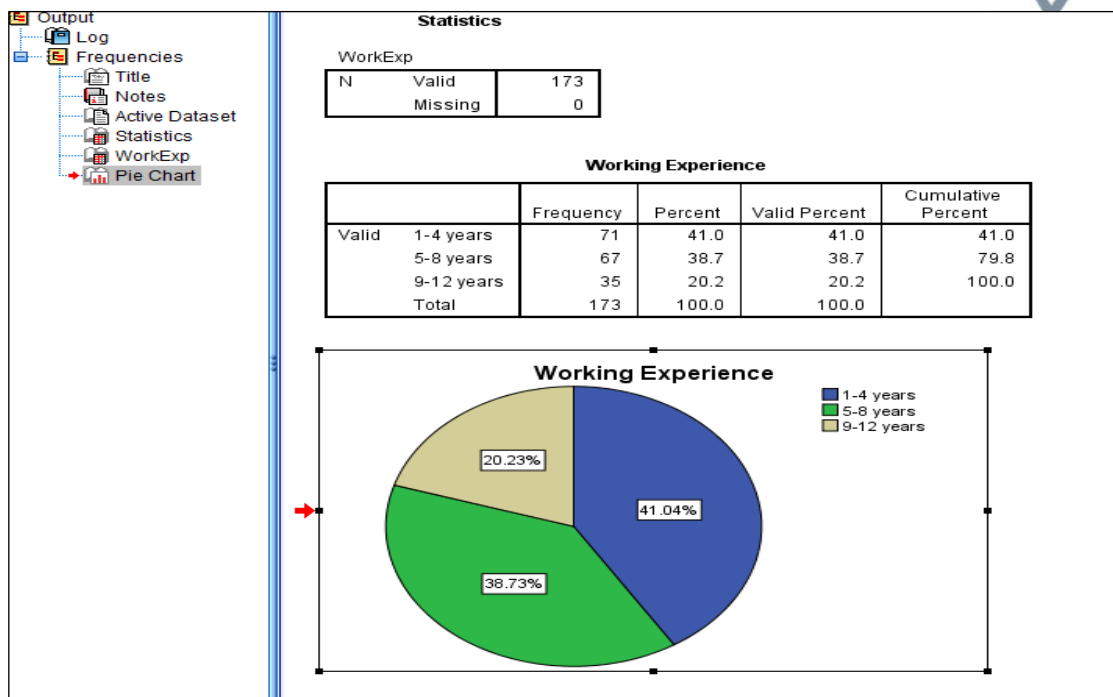
Respondents' Education Level



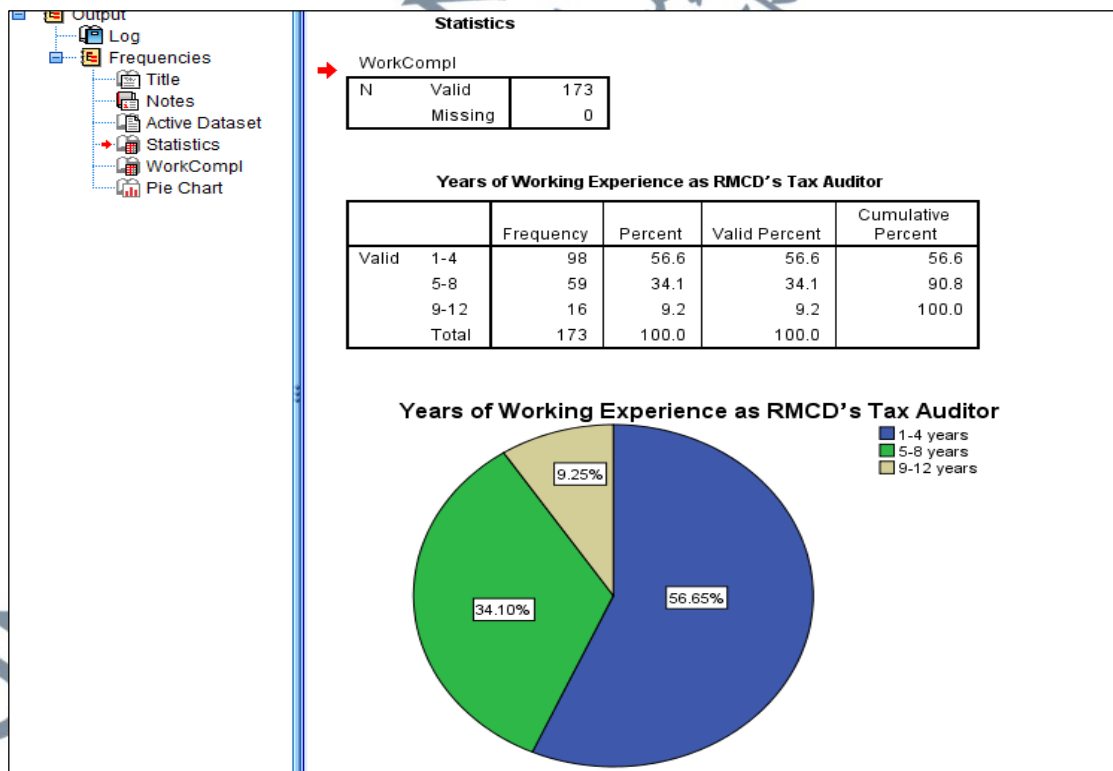
1. EDUCATION BACKGROUND



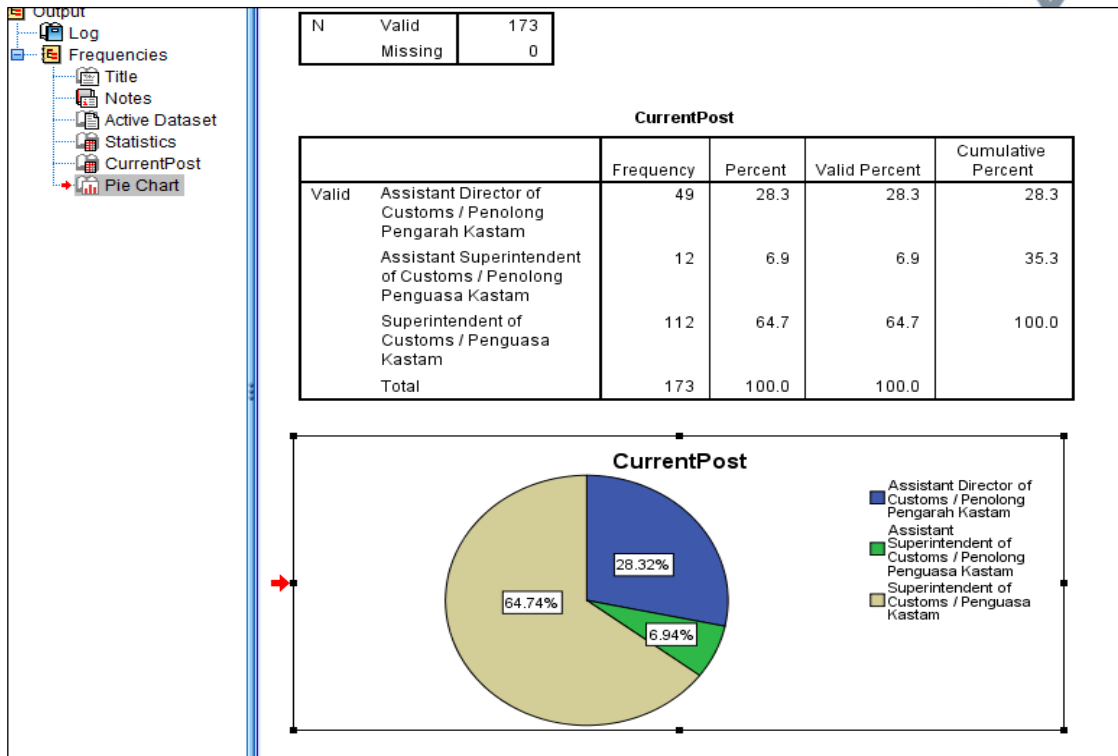
2. WORK EXPERIENCE



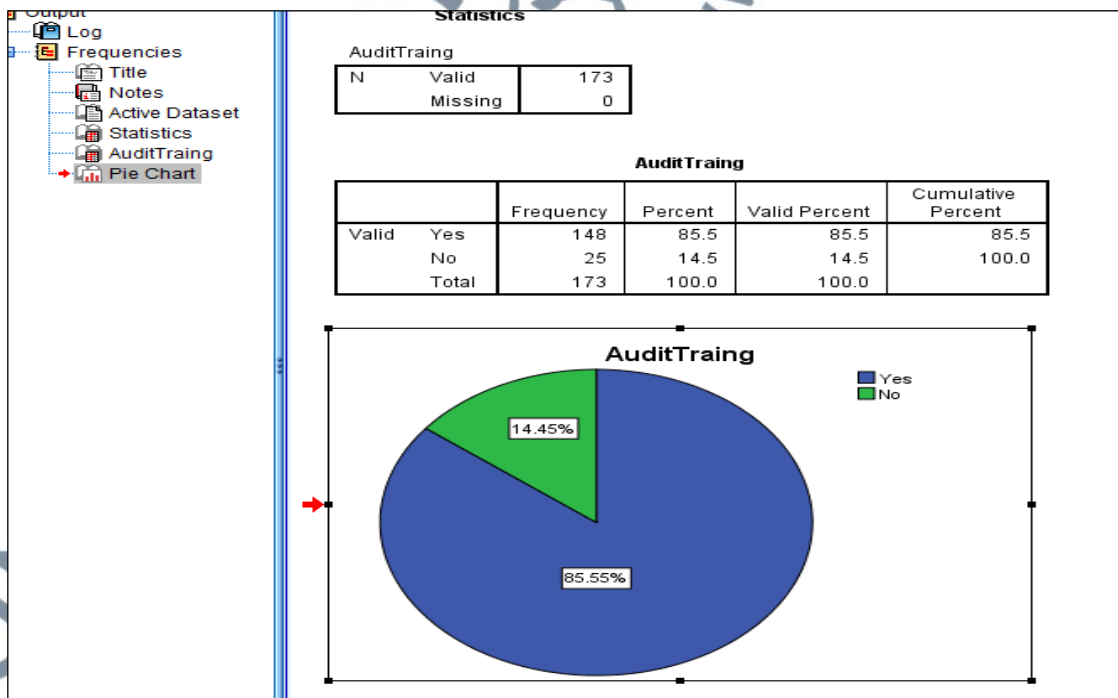
3. WORK COMPLIANCE EXPERIENCE



4. CURRENT POST



5. AUDIT TRAINING



RELIABILITY STATISTIC

SECTION B

Reliability

[DataSet1]

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.858	8

SECTION C

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.623	5

SECTION D

Reliability

[DataSet1]

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.747	6

SECTION E

Reliability

[DataSet1]

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.865	3

Appendix 3: Regression Analysis For Independent Variables and Dependent Variable

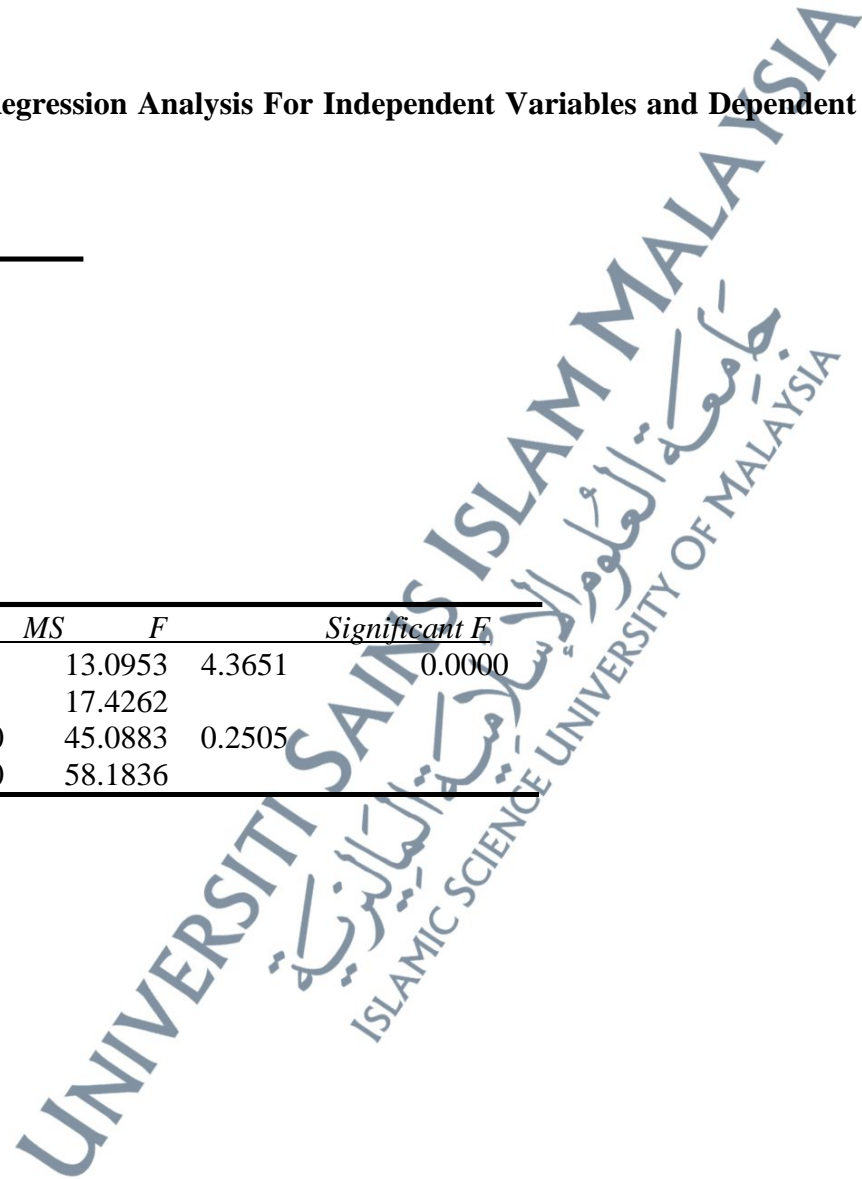
SUMMARY OUTPUT

Regression Statistics

Multiple R	0.4744
R Square	0.2251
Adjusted R Square	0.2122
Standard Error	0.5005
Observations	184.0000

ANOVA

<i>Df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significant F</i>
Regression	3.0000	13.0953	4.3651	0.0000
Residual	180.0000	17.4262	0.2505	
Total	183.0000	45.0883	58.1836	



	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
Intercept	0.5558	0.3615	1.5377	0.1259	-0.1574	1.2690	-0.1574	1.2690
Characteristics of tax auditors	0.2999	0.0866	3.4641	*0.0007	0.1291	0.4707	0.1291	0.4707
Attributes of auditees	-0.0029	0.0929	-0.0315	0.9749	-0.1861	0.1803	-0.1861	0.1803
Organizational management	0.3717	0.0862	4.3120	*0.0000	0.2016	0.5419	0.2016	0.5419

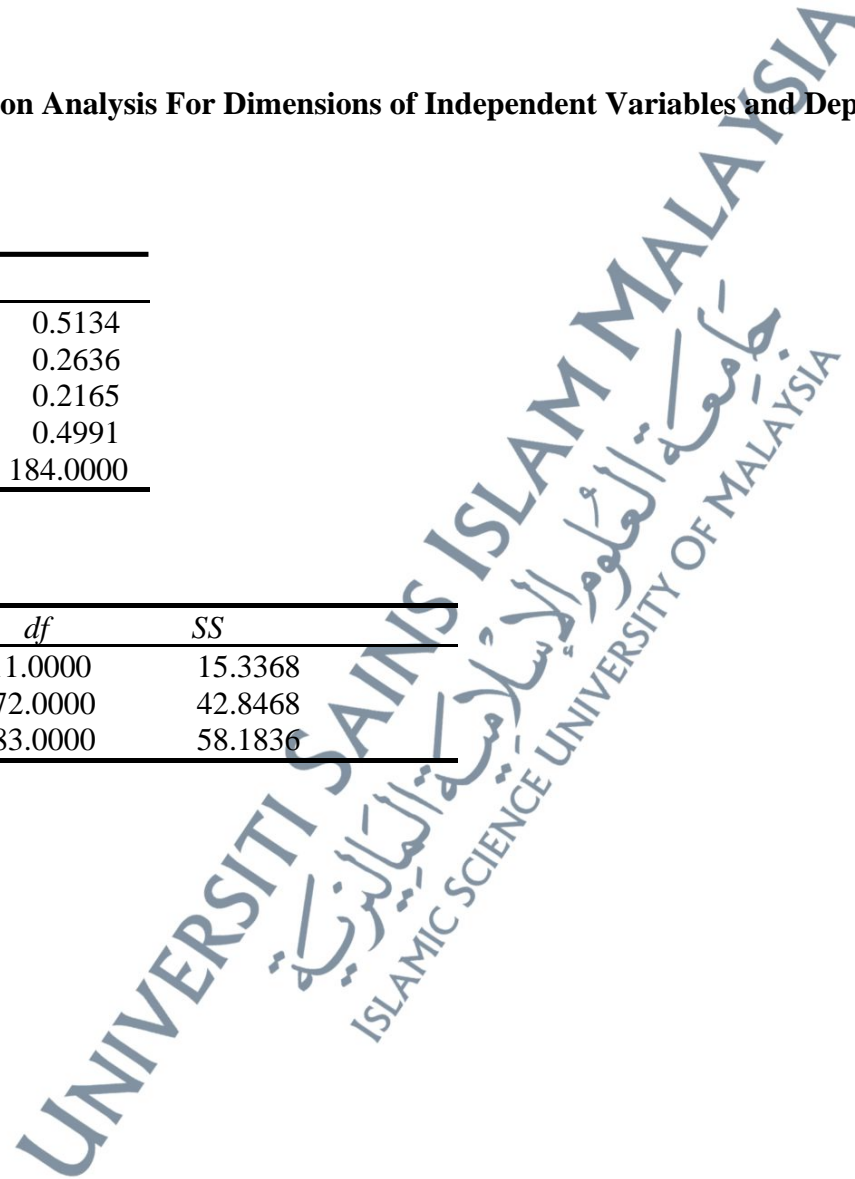
Note: * significant at 1% level

Appendix 4: Regression Analysis For Dimensions of Independent Variables and Dependent Variable

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.5134
R Square	0.2636
Adjusted R Square	0.2165
Standard Error	0.4991
Observations	184.0000

ANOVA		
	<i>df</i>	<i>SS</i>
Regression	11.0000	15.3368
Residual	172.0000	42.8468
Total	183.0000	58.1836



	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
Intercept	0.6728	0.4252	1.5822	0.1154	-0.1665	1.5120	-0.1665	1.5120
Knowledge & Skills	0.0503	0.0942	0.5342	0.5939	-0.1357	0.2363	-0.1357	0.2363
Communication Ability	0.0683	0.0944	0.7234	0.4704	-0.1181	0.2547	-0.1181	0.2547
Attitude	0.2010	0.0941	2.1354	*0.0341	0.0152	0.3868	0.0152	0.3868
Size	0.0029	0.0882	0.0326	0.9740	-0.1713	0.1770	-0.1713	0.1770
Complexity	-0.0297	0.0720	-0.4121	0.6808	-0.1717	0.1124	-0.1717	0.1124
Distance	0.0131	0.0661	0.1984	0.8429	-0.1174	0.1436	-0.1174	0.1436
Cooperation	-0.0274	0.0731	-0.3743	0.7086	-0.1718	0.1170	-0.1718	0.1170
Record keeping	0.0456	0.0688	0.6627	0.5084	-0.0902	0.1813	-0.0902	0.1813
Non-audit tasks	-0.0108	0.0697	-0.1556	0.8766	-0.1484	0.1268	-0.1484	0.1268
Support & encouragement	-0.0165	0.0936	-0.1768	0.8599	-0.2012	0.1681	-0.2012	0.1681
Audit resources	0.3281	0.0829	3.9583	**0.0001	0.1645	0.4918	0.1645	0.4918

Note: * significant at 5% level **significant at 1% level