

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

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UNIVERSITI SAINS ISLAM MALAYSIA

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

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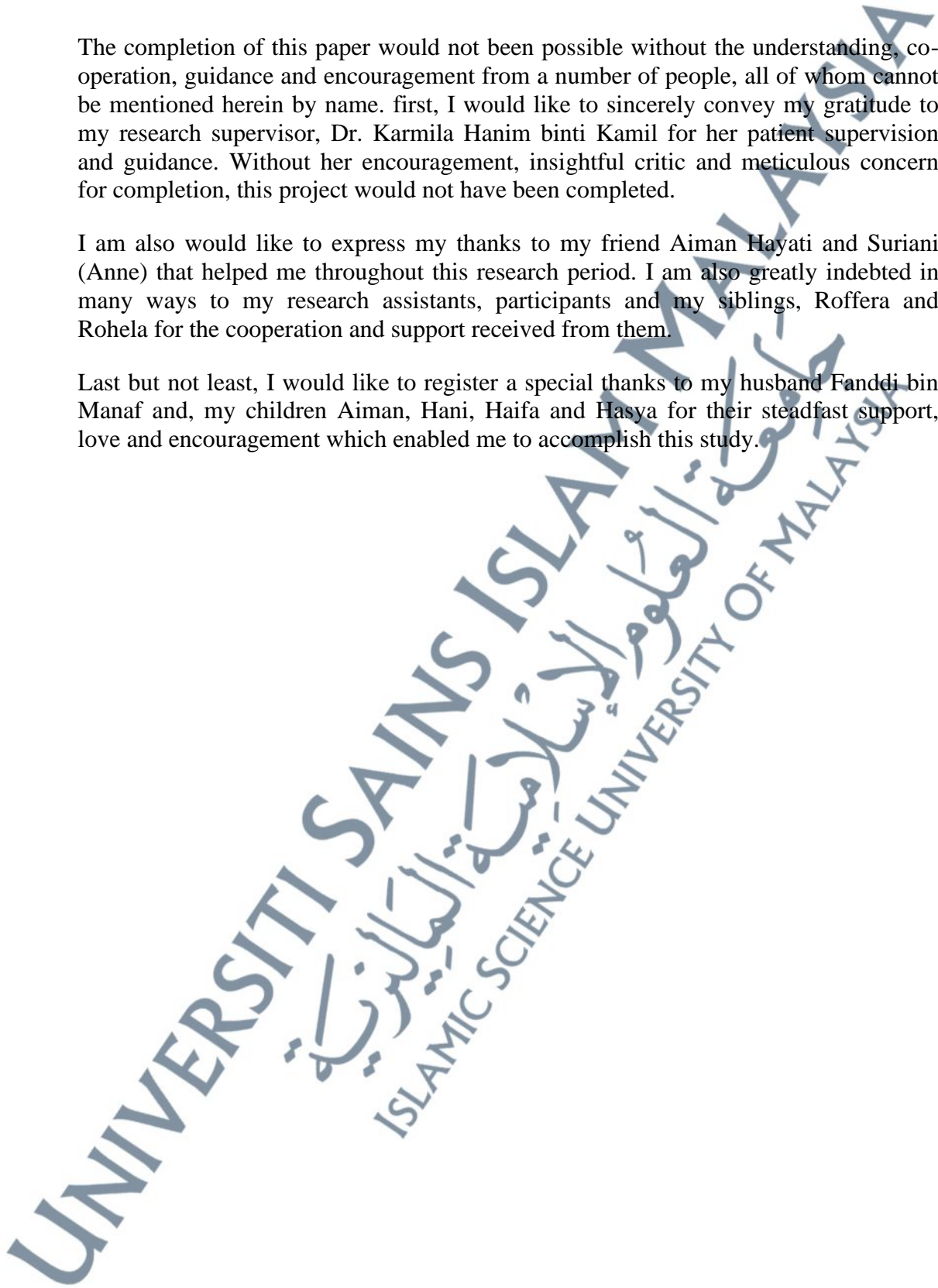


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ABSTRAK

Kajian ini dilakukan untuk menyelidik faktor penentu kecekapan pegawai audit di Jabatan Kastam Diraja Malaysia (JKDM). Kajian ini menggunakan pengumpulan data melalui soal selidik tinjauan berstruktur untuk mengumpulkan maklumat daripada 173 sampel merupakan pegawai audit yang bertugas di Bahagian Pematuhan JKDM. Soal selidik yang diedarkan terdiri daripada lima bahagian yang merangkumi data demografi responden, ciri-ciri pegawai audit JKDM, sifat-sifat pelanggan, pengurusan organisasi JKDM dan kecekapan pegawai audit JKDM. Analisis regresi berganda digunakan untuk menilai faktor-faktor kecekapan pegawai audit melalui tiga kategori kumpulan berbeza yang terdiri daripada: pegawai audit JKDM, pelanggan dan kumpulan pengurusan JKDM. Tiga hipotesis telah diuji di dalam kajian ini dan mendapati bahawa hanya ciri-ciri pegawai audit dan pengurusan organisasi JKDM yang signifikan terhadap kecekapan pegawai audit. Sebaliknya, sifat-sifat pelanggan adalah tidak signifikan terhadap kecekapan pegawai audit. Berdasarkan hasil kajian ini, JKDM disarankan untuk memberi tumpuan kepada faktor-faktor kritikal yang memberi kesan terhadap kecekapan pegawai audit mereka. Pengurusan JKDM perlu menumpukan lebih perhatian terhadap penyediaan latihan serta seminar motivasi, dan memastikan sumber-sumber yang berkaitan mudah diperolehi atau dicapai untuk pegawai-pegawai audit. Selain itu, sistem maklumat yang mudah difahami juga boleh berfungsi sebagai sumber penting bagi pegawai-pegawai audit untuk menjalankan pengauditan. Maka sistem yang lebih integrative dilihat mampu membantu meningkatkan prestasi dan kecekapan pegawai audit di dalam proses pengauditan, di samping dapat memaksimumkan system pengurusan risiko di JKDM.

ABSTRACT

This research was conducted to explore the determinants of tax audit efficiency in the Royal Malaysian Customs Department (RMCD) environment. Data collection through a structured survey questionnaire was employed to gather information from a sample of 173 tax auditors in Compliance Division of RMCD. The distributed questionnaires consist of five sections which cover respondent's demographic data, characteristics of the RMCD's tax auditors, clients' attributes (auditees), organizational management of RMCD and tax auditor's efficiency in RMCD components. Multiple regression analysis was employed to examine the efficiency of tax auditors towards the determinants, which categorized into three different groups: Royal Malaysian Customs Department's (RMCD) tax auditors, the auditees, and the management of RMCD. Three hypotheses were tested in this research and found that only the characteristics of tax auditors and organizational management of tax authority were significant to tax auditors' efficiency. Attributes of auditees on the other hand, were not significant to the tax auditors' efficiency. Based on the findings, RMCD is suggested to provide more attention to the critical factors that lead to their tax auditors' efficiency. The management of RMCD could focus more on providing motivational seminars and training, and the availability of audit resources should always be ready for tax auditors. Additionally, accessible tax information system also could serve as the crucial audit resources for tax auditors to perform tax audit. Hence, a more integrated system is seemed to be helpful to increase the performance and efficiency of tax auditors in the auditing process, while maximising the risk management systems in RMCD.

الملخص

تم إجراء هذا البحث لاستكشاف محددات كفاءة التدقيق الضريبي في بيئة إدارة الجمارك الماليزية الملكية . (RMCD) تم استخدام جمع البيانات من خلال استبيان مسح منظم لجمع المعلومات من 173 مدققاً ضريبياً في قسم الامتثال RMCD . تتكون الاستبيانات الموزعة من خمسة أقسام تغطي البيانات الديموغرافية للمستجيب ، وخصائص مدققي الضرائب في RMCD ، وخصائص العملاء (المدققين) ، والإدارة التنظيمية لـ RMCD وكفاءة مدقق الضرائب في مكونات RMCD . تم استخدام تحليل الانحدار المتعدد لفحص كفاءة مدققي الضرائب تجاه المحددات ، والتي تم تصنيفها إلى ثلاث مجموعات مختلفة: مدققي الضرائب في إدارة الجمارك الماليزية (RMCD) ، والمراجعين ، و قسم إدارة RMCD . تم اختبار ثلاث فرضيات في هذا البحث ووجدت أن خصائص المدققين الضريبيين والإدارة التنظيمية لمصلحة الضرائب فقط كانت مهمة لكفاءة مدققي الضرائب. من ناحية أخرى ، لم تكن سمات المدققين ذات أهمية بالنسبة لكفاءة المدققين الضريبيين. بناءً على النتائج ، من هذه النتائج يُقترح RMCD لتوفير مزيد من الاهتمام للعوامل الحاسمة التي تؤدي إلى كفاءة مدققي الضرائب. يمكن أن تركز إدارة RMCD بشكل التوسيع على تقديم ندوات ودورات تحفيزية ، ويجب أن يكون توافر موارد التدقيق دائماً جاهزاً لمراجعي الضرائب. بالإضافة إلى ذلك ، يمكن أن يكون نظام المعلومات الضريبية المتقدم الذي يمكن الوصول إليه بمثابة موارد التدقيق الحاسمة لمراجعي الضرائب لإجراء التدقيق الضريبي. ومن ثم ، يبدو أن وجود نظام أكثر تكاملاً مفيد في زيادة أداء وكفاءة مدققي الضرائب في عملية المراجعة ، مع توسيع أنظمة إدارة المخاطر في RMCD

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LIST OF ABBREVIATIONS

CBOS	Customs Blue Ocean Strategy
CPA	Certified Public Accountant
EDI	Electronic Data Interchange
GST	Goods and Services Tax
IRBM	Inland Revenue Board Malaysia
KPI	Key Performance Indicators
RMCD	Royal Malaysian Customs Department
SOP	Standard Operating Procedures
SPSS	Statistical Package for the Social Science
SST	Sales and Services Tax
SMK	Sistem Maklumat Kastam

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