THE EFFECT OF INTERNAL FACTORS ON TAX AUDIT EFFECTIVENESS IN THE ROYAL MALAYSIAN CUSTOMS DEPARTMENT (RMCD)

By

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Research Paper Submitted To
Tunku Puteri Intan Safinaz School of Accountancy
Universiti Utara Malaysia,
in Partial Fulfilment of the Requirement for the Master of Taxation

Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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Program Pengajian *(Programme of Study)*	:	**MASTER IN TAXATION**
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ABSTRACT

Industrial Revolution 4.0 saw changes in the world economy forcing most of the tax authorities to change tax administration towards digitalization. Manual tax audits and investigations have been replaced using technology that is able to help tax administrators select high-risk audit cases and prepare taxpayer profiles. Developing countries such as Malaysia face technological constraints in the auditing process, plus the country's financial position is in a deficit position; therefore, the available option is to increase the effectiveness of tax audits. In connection with that, a study was conducted on officers in the Compliance Division, Royal Malaysian Customs Department (RMCD), to assess the effect of internal factors, namely audit case selection, auditor competence, and management support, on the effectiveness of tax audits. This study is quantitative in nature and uses an online questionnaire as a research instrument. Only senior customs officers are on duty as tax auditors in eight selected states in Peninsular Malaysia selected as respondents. Based on the analysis of data from 139 respondents, the results of the study found that only the selection of audit cases and management support had a significant and positive effect on the effectiveness of tax audits. However, the auditor competency does not have any effect on the effectiveness of tax audits in RMCD. The results of this study can empirically prove the influence of internal factors on the effectiveness of tax audits. In addition, the results of the study are relevant to RMCD, specifically as a guide for improving audit performance and tax revenue.

Keywords: Tax Audit Effectiveness, Audit Case Selection, Auditor Competency and Management Support

ABSTRAK

Revolusi industri 4.0 menyaksikan perubahan ke atas ekonomi dunia memaksa sebahagian besar pihak berkuasa cukai mengubah pentadbiran cukai ke arah pendigitalan. Audit cukai dan penyiasatan secara manual telah diganti menggunakan teknologi yang berupaya membantu pentadbir cukai memilih kes audit berisiko tinggi dan membina profil pembayar cukai. Negara membangun seperti Malaysia berdepan kekangan teknologi dalam proses pengauditan ditambah kedudukan kewangan negara dalam posisi defisit, justeru pilihan yang ada adalah meningkatkan keberkesanan audit cukai. Sehubungan dengan itu, satu kajian telah dijalankan ke atas pegawai di Bahagian Pematuhan, Jabatan Kastam Diraja Malaysia (JKDM) untuk menilai kesan faktor dalaman iaitu pemilihan kes audit, kecekapan juruaudit dan sokongan pihak pengurusan ke atas keberkesanan audit cukai. Kajian ini adalah berbentuk kuantitatif menggunakan soal selidik secara dalam talian sebagai instrumen kajian di mana hanya pegawai kanan kastam bertugas sebagai juruaudit cukai di lapan negeri terpilih di Semenanjung Malaysia dengan gred WK41 dan WK44 terpilih sebagai responden. Berdasarkan analisa ke atas data dari 139 responden, hasil kajian mendapati hanya pemilihan kes audit dan sokongan pihak pengurusan memberi kesan signifikan dan positif ke atas keberkesanan audit cukai. Akan tetapi, kecekapan juruaudit tidak memberi sebarang kesan ke atas keberkesanan audit cukai di JKDM. Hasil kajian ini dapat membuktikan secara empirikal, pengaruh faktor dalaman ke atas keberkesanan audit cukai. Selain itu, hasil kajian adalah relevan kepada JKDM, khususnya sebagai panduan dalam meningkatkan prestasi audit dan hasil cukai.

Kata Kunci: Keberkesanan Audit Cukai, Pemilihan Kes Audit, Kecekapan Juruaudit dan Sokongan Pihak Pengurusan

ACKNOWLEDGEMENT

Alhamdulillah, and praise be to Allah, the Most Gracious, for enabling me to complete this research paper on schedule and without experiencing any significant hurdles. I want to offer my sincere gratitude to several people who contributed to this study. I would like to express my gratitude to Dr Rusniza Abdul Rahman, who acted as my supervisor and dedicated much of her valuable time to mentoring and encouraging my research. My sincere gratitude goes out to any other lecturers, whether from Tunku Puteri Intan Safinaz School of Accountancy or another institution, who personally imparted their knowledge during core and elective lectures.

I would particularly like to acknowledge my employer, the Royal Malaysian Customs Department, for allowing me to conduct a survey of the RMCD staff. I would like to extend my sincere gratitude to all the RMCD tax auditors who took part in the survey, the State Compliance Management Division secretariat for assisting me in its distribution, and the head of the department for his support throughout the surveying process.

I also want to appreciate my close friends for their support and encouragement in helping me finish my research paper. My special appreciation goes to my loving mother Noraidy Abdul Rahman, my devoted father Md Yusof Teha, and my respected sisters Norhabsah Md Yusof and Marsyitah Md Yusof, who have always been by my side and shown unending support, patience, and faith in me throughout this master's journey.

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CHAPTER 1: INTRODUCTION

1.1 Introduction

This study examined the effects of internal factors on tax audit effectiveness in Malaysia from the perspective of the Royal Malaysian Customs Department (RMCD). The effectiveness of tax audits in the RMCD has been investigated in relation to three internal elements, including audit case selection, auditor competency, and management support. This study focuses on the Compliance Management Division of the RMCD, the department in charge of managing and carrying out the tax audit programme, which will be explained at the beginning of this chapter. Besides, this chapter elaborates on the problem statement, research questions, research objectives, scope of research, the significance of the research, and organisation of the research.

1.2 Background of Study

Taxes are a source of income that is collected from individuals, companies, and consumers for most governments in the world. The government funds most of its fiscal budget for development and public necessity using tax money. The share of tax in gross domestic product per capita is regularly used to measure the tax efficiency of the country. Among 136 emerging markets and low-income countries, Malaysia was ranked as a "low performer" country in the 2015 IMF report due to a lack of strategies to mobilize tax revenue (Akitoby et al., 2020). Other countries changed their status to "high-performance countries" by prioritizing the reformation of tax policy and revenue administration. As a developing country, Malaysia heavily depends on tax collection as its main source of federal government revenue.

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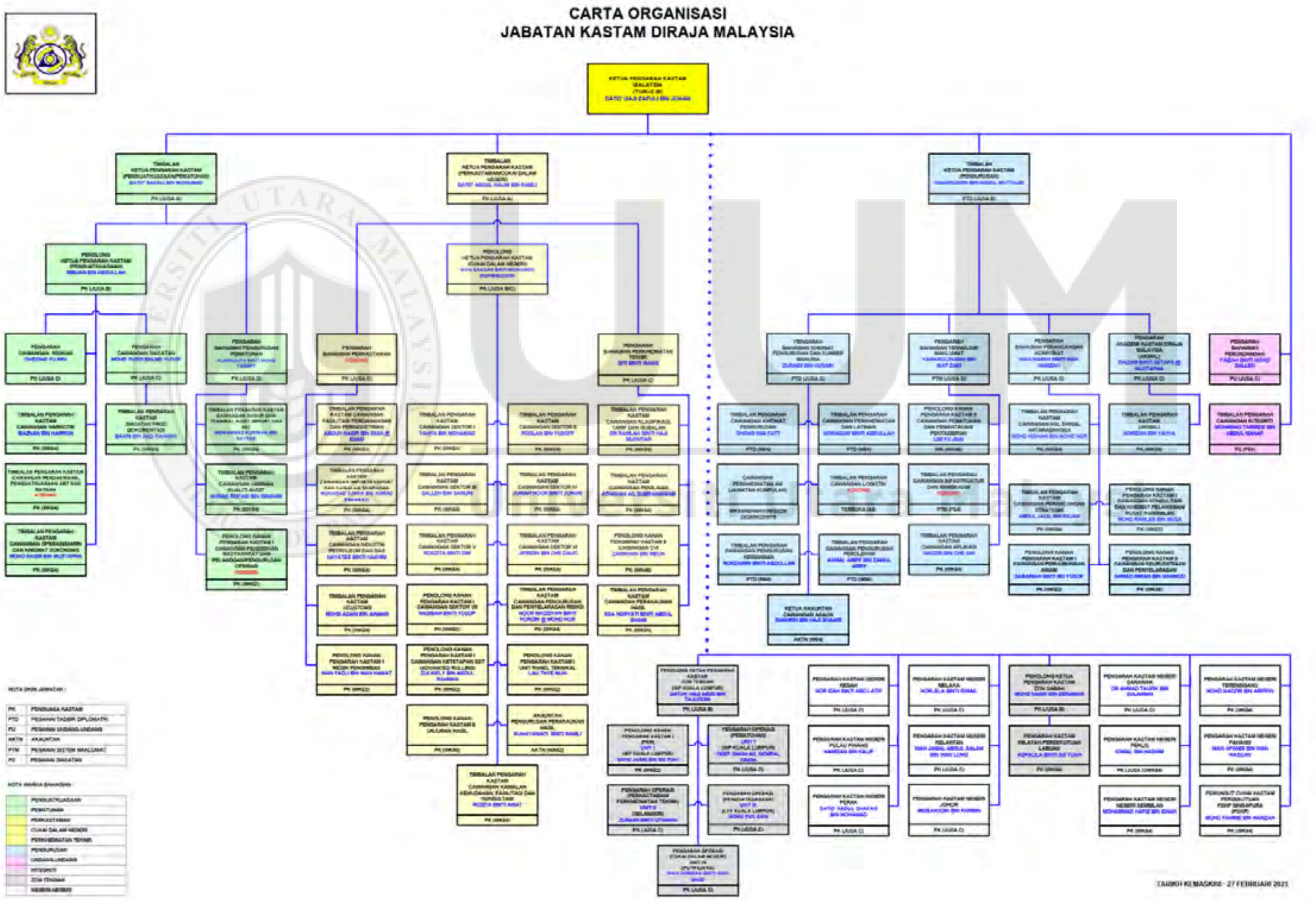
APPENDIX A: RMCD ORGANIZATIONAL CHART



APPENDIX B: COVER LETTER

TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTING

QUESTIONNAIRE

The Effect of Internal Factors on Tax Audit Effectiveness in The Royal Malaysian Customs Department (RMCD)

Dear participants,

I am conducting research through a survey on The Effect of Internal Factors on Tax Audit Effectiveness in the RMCD. Senior Customs Officers Grades WK41 and WK44 at Compliance Management Division were the target respondents in this study.

This questionnaire is prepared in two languages, English and Malay. For your information, questionnaire responses are confidential and only intended for academic use. I request you to fill out this questionnaire honestly and sincerely.

Your feedback and cooperation are greatly appreciated. Thank you for taking the time to fill out this questionnaire.

Yours Faithfully,

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TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTING

SOAL SELIDIK

Kesan Faktor Dalaman Terhadap Keberkesanan Audit Cukai di Jabatan Kastam Diraja Malaysia (JKDM)

Peserta yang dihormati,

Saya sedang menjalankan kajian melalui soal selidik mengenai Kesan Faktor Dalaman terhadap Keberkesanan Audit Cukai di JKDM. Pegawai Kanan Kastam Gred WK41 dan WK44 di Bahagian Pengurusan Pematuhan merupakan responden sasaran dalam kajian ini.

Soal selidik ini disediakan dalam dwi bahasa, bahasa inggeris dan bahasa melayu. Untuk makluman anda, maklum balas borang soal selidik adalah sulit dan hanya bertujuan untuk kegunaan akademik. Saya memohon anda untuk mengisi borang soal selidik ini dengan jujur dan ikhlas.

Maklum balas dan kerjasama anda amatlah dihargai. Terima kasih atas masa yang anda luangkan untuk mengisi soal selidik ini.

Yang Benar,

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APPENDIX C: QUESTIONNAIRES

SECTION A: DEMOGRAPHIC PROFILE /*BAHAGIAN A: PROFIL DEMOGRAFI*

Instruction: This section is related to personal information. Please choose only one answer for every question.

Arahan: Bahagian ini berkaitan dengan maklumat peribadi. Sila pilih satu jawapan sahaja untuk setiap soalan.

1. Gender / *Jantina* ☐ Male/ *Lelaki* ☐ Female/ *Perempuan*

2. Age/ *Umur*

☐ 25 years or less/ *25 tahun atau kurang*

☐ 26-35 years/ *26-35 tahun*

☐ 36-45 years/ *36-45 tahun*

☐ 46-55 years /*46-55 tahun*

☐ 56 years or above / *56 tahun dan ke atas*

3. Race/ *Bangsa*

☐ Malay/*Melayu* ☐ Chinese/*Cina* ☐ Indian/*India*

☐ Others/ *Lain-lain*

4. Highest level of education/ *Tahap pendidikan tertinggi*

☐ Diploma/*Diploma* ☐ Bachelor's Degree/ *Ijazah Sarjana Muda*

☐ Master's Degree/ *Ijazah Sarjana*

☐ PhD and above/ *PhD dan ke atas*

5. Field of study/ *Bidang pengajian*

- [ ] Accounting/ *Perakaunan*
- [ ] Taxation/ *Percukaian*
- [ ] Business/ *Perniagaan*
- [ ] Others/ *Lain-lain*

6. Professional qualifications/ *Kelayakan professional*

- [ ] None/ *Tiada*
- [ ] Certified Public Accountant/ *Akauntan Awam Bertauliah* (CPA)
- [ ] Association of Chartered Certified Accountants/ *Persatuan Akauntan Bertauliah* (ACCA)
- [ ] Others/ *Lain-Lain*

7. Job grade/ *Gred pekerjaan*

- [ ] WK41
- [ ] WK44
- [ ] Others/ *Lain-lain*

8. Working division in the Royal Malaysian Customs Department/ *Bahagian kerja di Jabatan Kastam Diraja Malaysia*

- [ ] Compliance Management/ *Pengurusan Pematuhan*
- [ ] Others/ *Lain-lain*

9. Working unit or branch in the Royal Malaysian Customs Department/ *Unit atau cawangan bertugas di Jabatan Kastam Diraja Malaysia*

- [ ] Audit Import & SST/ *Audit Import & SST*
- [ ] Verification & Profiling/ *Verifikasi & Pemprofilan*
- [ ] Others/ *Lain-lain*

10. Workplace location/ *Lokasi tempat kerja*

- [ ] Selangor
- [ ] Kuala Lumpur
- [ ] Pulau Pinang
- [ ] Kedah
- [ ] Terengganu
- [ ] Kelantan
- [ ] Johor
- [ ] Negeri Sembilan
- [ ] KLIA
- [ ] Pahang
- [ ] Perak
- [ ] WP Putrajaya
- [ ] Perlis
- [ ] Melaka
- [ ] Sarawak
- [ ] Sarawak
- [ ] Labuan

11. Working experience at the Royal Malaysian Customs Department/ *Pengalaman bekerja di Jabatan Kastam Diraja Malaysia*

- [ ] 5 years or less/ *5 tahun atau kurang*
- [ ] 6-10 years/ *6-10 tahun*
- [ ] 11-20 years/ *11-20 tahun*
- [ ] More than 20 years/ *Lebih dari 20 tahun*

12. Working experience at the Compliance Management Division. / *Pengalaman bekerja di Bahagian Pengurusan Pematuhan.*

- [ ] 2 years or less/ *2 tahun atau kurang*
- [ ] 3-5 years/ *3-5 tahun*
- [ ] 6-10 years/ *6-10 tahun*
- [ ] More than 10 years/ *Lebih dari 10 tahun*

13. Special training related to tax audit that has been attended. / *Latihan khas berkaitan audit cukai yang pernah dihadiri.*

- [ ] Audit selection technique/ *Teknik pemilihan audit*
- [ ] Investigation and intelligence/ *Penyiasatan dan risikan*
- [ ] Negotiation skills/ *Kemahiran rundingan*
- [ ] Preparation of audit findings/ *Penyediaan penemuan audit*
- [ ] More than one of the above/ *Lebih dari satu di atas*
- [ ] None of the above/ *Tiada satu pun di atas*

SECTION B: TAX AUDIT EFFECTIVENESS/ *BAHAGIAN B: KEBERKESANAN AUDIT CUKAI*

Instruction: This section requires your opinion on tax audit effectiveness in the Royal Malaysian Customs Department (RMCD). Please only choose **one answer** that accurately expresses your opinion.

Arahan: Bahagian ini memerlukan pendapat anda tentang keberkesanan audit cukai di Jabatan Kastam Diraja Malaysia (JKDM). Sila pilih satu jawapan sahaja yang menyatakan pendapat anda dengan tepat.

1	2	3	4	5
Strongly disagree/ *Sangat tidak setuju*	Disagree/ *Tidak setuju*	Neutral/ *Berkecuali*	Agree/*Setuju*	Strongly agree/ *Sangat setuju*

1. Tax audits are an important enforcement strategy in the revenue collection process. *Audit cukai ialah strategi penguatkuasaan yang penting dalam proses kutipan hasil.*	1	2	3	4	5
2. I think tax audits have contributed to RMCD's high revenue collection. *Saya berpendapat audit cukai telah menyumbang kepada kutipan hasil JKDM yang tinggi.*	1	2	3	4	5
3. I believe that the RMCD tax audit process lessens the compliance cost on the taxpayer. *Saya percaya bahawa proses audit cukai JKDM mengurangkan kos pematuhan pembayar cukai.*	1	2	3	4	5
4. The existing audit programme created by RMCD encourages voluntary compliance and enhances public confidence. *Program audit sedia ada yang diwujudkan oleh JKDM menggalakkan pematuhan sukarela dan meningkatkan keyakinan orang ramai.*	1	2	3	4	5
5. During an audit, the auditor educates taxpayers by providing adequate information about tax laws and regulations. *Semasa audit, juruaudit mendidik pembayar cukai dengan menyediakan maklumat yang mencukupi tentang undang-undang dan peraturan cukai.*	1	2	3	4	5
6. Every audit finding must be supported by reliable documents and data.	1	2	3	4	5

Setiap penemuan audit mestilah disokong dengan dokumen dan data yang boleh dipercayai.					
7. I think RMCD's current audit procedure is quite complicated and difficult for taxpayers to understand. *Saya berpendapat prosedur audit semasa RMCD agak rumit dan sukar untuk difahami oleh pembayar cukai.*	1	2	3	4	5

SECTION C: AUDIT CASE SELECTION/ *BAHAGIAN C: PEMILIHAN KES AUDIT*

Instruction: This section requires your opinion on audit case selection in the Royal Malaysian Customs Department (RMCD). Please only choose **one answer** that accurately expresses your opinion.

Arahan: Bahagian ini memerlukan pendapat anda tentang pemilihan kes audit di Jabatan Kastam Diraja Malaysia (JKDM). Sila pilih satu jawapan sahaja yang menyatakan pendapat anda dengan tepat.

1	2	3	4	5
Strongly disagree/ *Sangat tidak setuju*	Disagree/ *Tidak setuju*	Neutral/ *Berkecuali*	Agree/*Setuju*	Strongly agree/ *Sangat setuju*

1.Audit case selection is important in carrying out a tax audit. *Pemilihan kes audit adalah penting dalam melaksanakan audit cukai.*	1	2	3	4	5
2. I have a lack of understanding of the methods used in audit case selection. *Saya kurang memahami kaedah yang digunakan dalam pemilihan kes audit.*	1	2	3	4	5
3. At RMCD, we used risk-based methods to choose audit cases. *Di JKDM, kami menggunakan kaedah berasaskan risiko untuk memilih kes audit.*	1	2	3	4	5
4. Audit cases are selected based on the availability of audit data resources. *Kes audit dipilih berdasarkan kepada ketersediaan sumber data audit.*	1	2	3	4	5
5. Sometimes, I select audit cases manually based on my knowledge of taxpayers' behaviour and business environment. *Kadangkala, saya memilih kes audit secara manual berdasarkan pengetahuan saya tentang tingkah laku pembayar cukai dan persekitaran perniagaan.*	1	2	3	4	5

SECTION D: AUDITOR COMPETENCY/ *BAHAGIAN D: KECEKAPAN JURUADIT*

Instruction: This section require your opinion on auditor competency in the Royal Malaysian Customs Department (RMCD). Please only choose **one answer** that accurately expresses your opinion.

Arahan: Bahagian ini memerlukan pendapat anda tentang kecekapan juruaudit di Jabatan Kastam Diraja Malaysia (JKDM). Sila pilih satu jawapan sahaja yang menyatakan pendapat anda dengan tepat.

1	2	3	4	5
Strongly disagree/ *Sangat tidak setuju*	Disagree/ *Tidak setuju*	Neutral/ *Berkecuali*	Agree/*Setuju*	Strongly agree/ *Sangat setuju*

1. I complete the audit work within a predetermined time frame. *Saya menyiapkan kerja audit dalam jangka masa yang ditetapkan.*	1	2	3	4	5
2. Continuous evaluation by the management did not help in improving my efficiency. *Penilaian berterusan oleh pihak pengurusan tidak membantu meningkatkan kecekapan saya.*	1	2	3	4	5
3. I have the skills and are well trained to carry out my duties as an auditor. *Saya mempunyai kemahiran dan dilatih dengan baik untuk menjalankan tugas saya sebagai juruaudit.*	1	2	3	4	5

4. I regularly attend training to improve my efficiency as an auditor. *Saya kerap menghadiri latihan bagi meningkatkan kecekapan saya sebagai juruaudit.*	1	2	3	4	5
5. I have complete equipment and facilities at RMCD to conduct an audit. *Saya mempunyai peralatan dan kemudahan yang lengkap di JKDM untuk menjalankan audit.*	1	2	3	4	5
6. I need to have a good knowledge of tax legislation when conducting an audit. *Saya perlu mempunyai pengetahuan yang baik tentang perundangan cukai semasa menjalankan audit.*	1	2	3	4	5
7. I have consistently met my revenue targets every year. *Saya telah mencapai sasaran hasil saya secara konsisten setiap tahun.*	1	2	3	4	5

SECTION E: MANAGEMENT SUPPORT/ *BAHAGIAN E: SOKONGAN PIHAK PENGURUSAN*

Instruction: This section require your opinion on management support in the Royal Malaysian Customs Department (RMCD). Please only choose **one answer** that accurately expresses your opinion.

Arahan: Bahagian ini memerlukan pendapat anda tentang sokongan pihak pengurusan di Jabatan Kastam Diraja Malaysia (JKDM). Sila pilih satu jawapan sahaja yang menyatakan pendapat anda dengan tepat.

1	2	3	4	5
Strongly disagree/ *Sangat tidak setuju*	Disagree/ *Tidak setuju*	Neutral/ *Berkecuali*	Agree/*Setuju*	Strongly agree/ *Sangat setuju*

1.Management gives the tax auditor full support in carrying out their responsibilities and duties. *Pengurusan memberi sokongan penuh kepada juruaudit cukai dalam melaksanakan tanggungjawab dan tugas mereka.*	1	2	3	4	5
2. Management is always involved in audit planning. *Pengurusan sentiasa terlibat dalam perancangan audit.*	1	2	3	4	5
3. Prior to bringing up audit findings, management suggests audit issues to the tax auditors. *Sebelum mengemukakan penemuan audit, pihak pengurusan mencadangkan isu audit kepada juruaudit cukai.*	1	2	3	4	5
4. My supervisor is always supportive in terms of case settlement. *Penyelia saya sentiasa menyokong dari segi penyelesaian kes.*	1	2	3	4	5
5. My supervisor monitors my ageing case and assists me in resolving it.	1	2	3	4	5

Penyelia saya memantau kes-kes lama saya dan membantu saya menyelesaikannya.					
6. Management always encourages and supports tax auditors who pursue further professional education and training. *Pengurusan sentiasa menggalakkan dan menyokong juruaudit cukai yang melanjutkan pendidikan dan latihan profesional.*	1	2	3	4	5
7. Based on the amount of audit work planned and expected to be carried out in the future, the number of staff in tax audit is insufficient. *Berdasarkan jumlah kerja audit yang dirancang dan dijangka akan dijalankan pada masa hadapan, bilangan kakitangan dalam audit cukai adalah tidak mencukupi.*	1	2	3	4	5
8. Management provides the equipment needed to conduct a tax audit. *Pengurusan menyediakan peralatan yang diperlukan untuk menjalankan audit cukai.*	1	2	3	4	5

APPENDIX D: PILOT TEST-RELIABILITY TEST RESULTS (n=46)

Variable	Cronbach Alpha	Item	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Tax Audit		1	24.3043	14.216	.477	.702
Effectiveness	.734	2	24.8913	13.121	.350	.732
		3	25.4783	13.055	.401	.716
		4	24.9565	13.509	.420	.709
		5	24.5652	12.607	.700	.653
		6	24.2391	13.964	.593	.686
		7	25.8261	12.369	.395	.725
Audit Case		1	15.2391	6.097	.529	.509
Selection	.624	2	16.5217	6.611	.168	.689
		3	15.6957	5.683	.549	.486
		4	15.9565	6.265	.287	.619
		5	15.8043	5.939	.459	.530
Auditor		1	22.1957	19.050	.388	.782
Competency	.788	2	22.3043	16.616	.592	.746
		3	22.1522	17.643	.508	.762
		4	22.2826	16.429	.536	.757
		5	22.2609	16.953	.532	.757
		6	21.6087	16.599	.537	.756
		7	22.6739	16.180	.514	.762
Managemen t		1	24.5652	20.562	.704	.727
Support	.787	2	24.5000	20.744	.701	.728
		3	24.7826	23.507	.449	.770
		4	23.8478	23.599	.485	.766
		5	24.1087	22.721	.509	.761
		6	24.4565	20.831	.642	.737
		7	25.6522	29.343	-.158	.865
		8	24.3913	19.888	.795	.711

APPENDIX E: RELIABILITY TEST RESULTS (n=139)

Variable	Cronbach Alpha	Item	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Tax Audit Effectiveness	.822	TAE1	17.39	7.515	.635	.782
		TAE2	17.59	7.838	.572	.802
		TAE4	17.83	7.632	.602	.793
		TAE5	17.37	7.959	.670	.772
		TAE6	17.04	9.013	.670	.787
Audit Case Selection	.732	ACS8	11.91	3.882	.619	.616
		ACS10	12.39	4.007	.561	.649
		ACS11	12.48	4.295	.479	.696
		ACS12	12.41	4.142	.442	.721
Auditor Competency	.774	ACOMP 13	18.59	11.606	.553	.732
		ACOMP 15	18.66	10.544	.653	.703
		ACOMP 16	18.74	10.860	.557	.731
		ACOMP 17	18.88	11.958	.456	.756
		ACOMP 18	17.78	13.305	.375	.772
		ACOMP 19	18.78	11.678	.523	.739
Management Support	.891	MS20	22.83	19.158	.765	.866
		MS21	22.89	19.053	.742	.869
		MS22	23.16	20.294	.550	.891
		MS23	22.40	19.358	.707	.873
		MS24	22.63	19.917	.593	.887
		MS25	22.81	18.259	.780	.863
		MS27	23.09	19.355	.685	.875

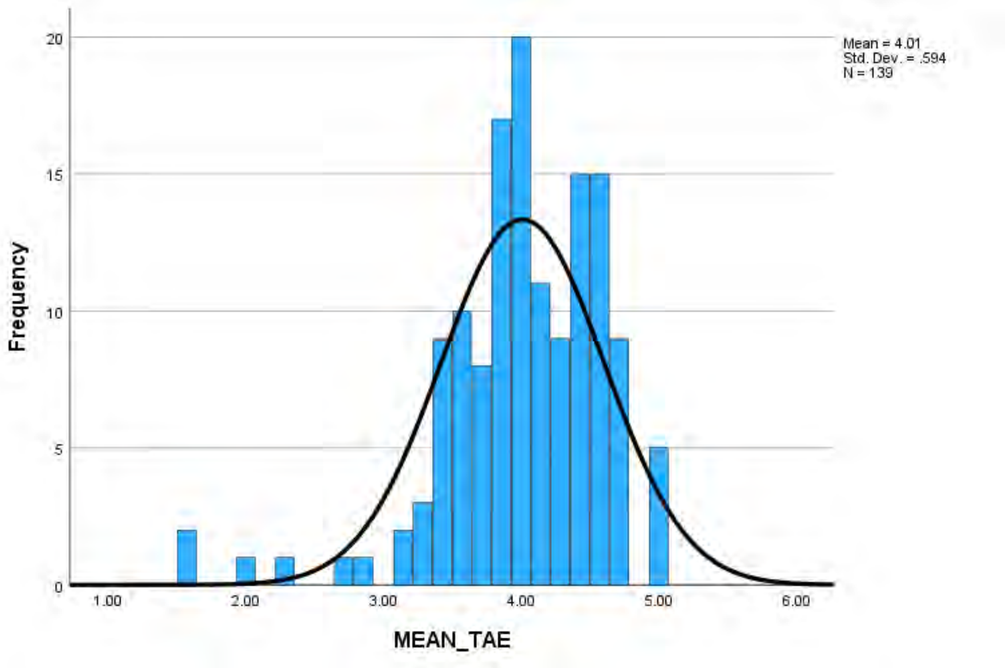
APPENDIX F: NORMALITY TEST RESULTS

Descriptives

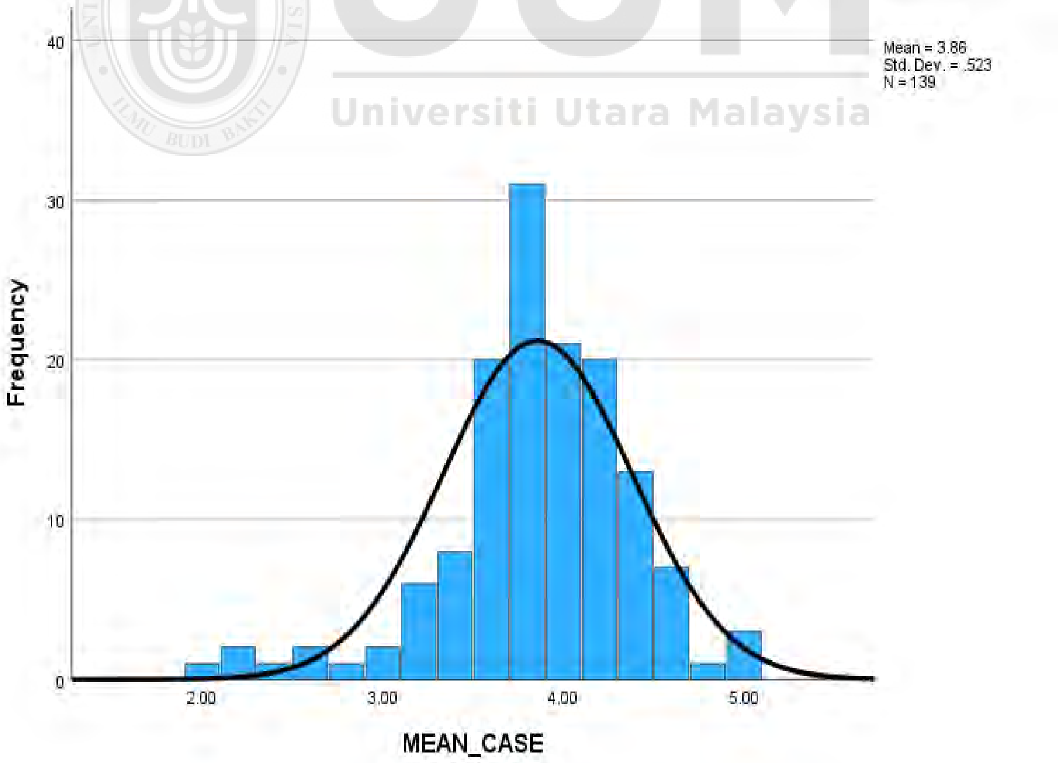
			Statistic	Std. Error
Tax Audit Effectiveness	Mean		4.0113	.05036
	95% Confidence Interval for Mean	Lower Bound	3.9117	
		Upper Bound	4.1109	
	5% Trimmed Mean		4.0559	
	Median		4.0000	
	Variance		.353	
	Std. Deviation		.59378	
	Minimum		1.57	
	Maximum		5.00	
	Range		3.43	
	Interquartile Range		.71	
	Skewness		-1.387	.206
	Kurtosis		3.821	.408
Audit Case Selection	Mean		3.8576	.04438
	95% Confidence Interval for Mean	Lower Bound	3.7698	
		Upper Bound	3.9453	
	5% Trimmed Mean		3.8863	
	Median		3.8000	
	Variance		.274	
	Std. Deviation		.52323	
	Minimum		2.00	
	Maximum		5.00	
	Range		3.00	
	Interquartile Range		.60	
	Skewness		-.859	.206
	Kurtosis		1.967	.408

Auditor Competency	Mean		3.5961	.04825
	95% Confidence Interval for Mean	Lower Bound	3.5007	
		Upper Bound	3.6915	
	5% Trimmed Mean		3.6034	
	Median		3.7143	
	Variance		.324	
	Std. Deviation		.56882	
	Minimum		2.00	
	Maximum		5.00	
	Range		3.00	
	Interquartile Range		.71	
	Skewness		-.234	.206
	Kurtosis		.499	.408
Management Support	Mean		3.8040	.05744
	95% Confidence Interval for Mean	Lower Bound	3.6904	
		Upper Bound	3.9175	
	5% Trimmed Mean		3.8350	
	Median		3.8750	
	Variance		.459	
	Std. Deviation		.67718	
	Minimum		1.25	
	Maximum		5.00	
	Range		3.75	
	Interquartile Range		.75	
	Skewness		-.790	.206
	Kurtosis		1.459	.408

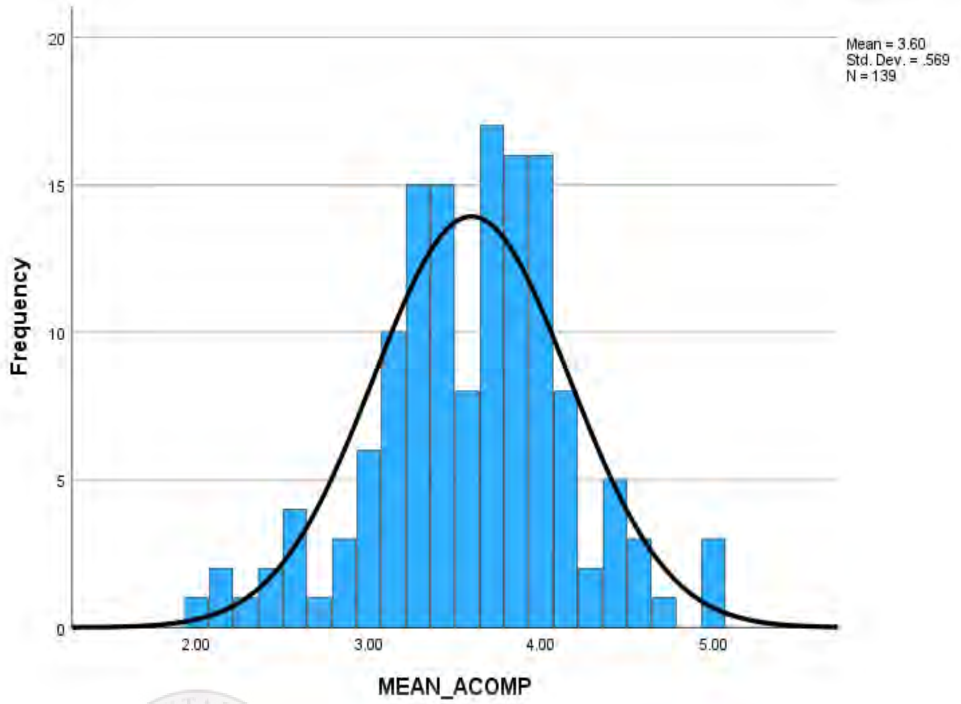
Data Distribution for Tax Audit Effectiveness



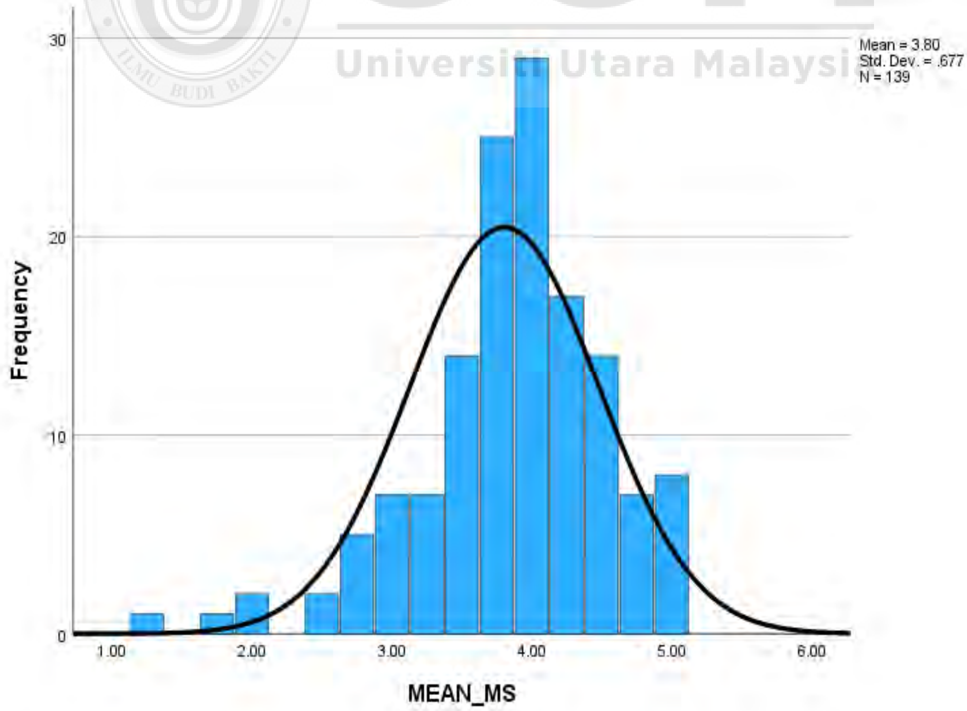
Data Distribution for Audit Case Selection



Data Distribution for Auditor Competency



Data Distribution for Management Support



APPENDIX G: MULTIPLE REGRESSION RESULT

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.683[a]	.467	.455	.510	.467	39.425	3	135	<.001

a. Predictors: (Constant), MS, ACS, ACOMP

b. Dependent Variable: TAE

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30.816	3	10.272	39.425	<.001[b]
	Residual	35.174	135	.261		
	Total	65.990	138			

a. Dependent Variable: TAE

b. Predictors: (Constant), MS, ACS, ACOMP

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.126	.302		3.723	<.001		
	ACS	.462	.085	.431	5.457	<.001	.633	1.580
	ACOMP	.103	.093	.099	1.103	.272	.490	2.041
	MS	.253	.081	.265	3.120	.002	.545	1.833

a. Dependent Variable: TAE

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	2.28	5.21	4.36	.473	139
Residual	-1.793	1.596	.000	.505	139
Std. Predicted Value	-4.408	1.799	.000	1.000	139
Std. Residual	-3.514	3.126	.000	.989	139

a. Dependent Variable: TAE