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**FACTORS INFLUENCING JOB SATISFACTION AMONG
INLAND REVENUE BOARD OF MALAYSIA (IRBM) EMPLOYEES**

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**Thesis Submitted to
College of Business
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**Pusat Pengajian Pengurusan
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ABSTRACT

In the modern workplace, one of the most crucial factors to take into account is *job satisfaction*. By raising employee *job satisfaction*, most organizations are able to accomplish their organizational goals. However, some organizations continue to neglect to consider how satisfied their employees are with their jobs. Employers may find it difficult to compete and survive in the business sector as a result of this circumstance. The taxation sector is significant to Malaysia's economy. A key factor in increasing the firm's aim and target is employee *job satisfaction*. Researchers discovered that an employee's degree of *job satisfaction* is influenced by a number of different elements. The primary focus of the study is on the variables that affect the degree of *job satisfaction* among Inland Revenue Board of Malaysia (IRBM) employees in Wilayah Persekutuan Putrajaya. In this study, influencing factors including *salary*, *benefit packages*, *workload*, *rewards*, and *training and development* were examined in order to determine the significant association between those elements and the degree of *job satisfaction* among employees in Putrajaya's IRBM branch. Distributing questionnaires to arbitrary IRBM branch in Wilayah Persekutuan Putrajaya, Malaysia, served as the data collection method. The data was analyzed using SPSS. The *workload* component has been found to have the greatest impact on employees' *job satisfaction* in an IRBM branch in Putrajaya, Malaysia. A substantial correlation was found between *job satisfaction* and employee *benefit packages* at IRBM Putrajaya.

Keywords: *Job satisfaction, Workload, Salary, Benefit packages, Rewards, and Training and Development*

ABSTRAK

Di tempat kerja moden, salah satu faktor yang paling penting untuk diambil kira ialah kepuasan kerja. Dengan meningkatkan kepuasan kerja pekerja, kebanyakan organisasi dapat mencapai matlamat organisasi mereka. Walau bagaimanapun, sesetengah organisasi terus mengabaikan untuk mempertimbangkan betapa berpuas hati pekerja mereka dengan pekerjaan mereka. Majikan mungkin mendapati sukar untuk bersaing dan bertahan dalam sektor perniagaan akibat daripada keadaan ini. Sektor percukaian adalah penting kepada ekonomi Malaysia. Faktor utama dalam meningkatkan matlamat dan sasaran firma ialah kepuasan kerja pekerja. Penyelidik mendapati bahawa tahap kepuasan kerja seseorang pekerja dipengaruhi oleh beberapa elemen yang berbeza. Fokus utama kajian adalah terhadap pembolehubah yang mempengaruhi tahap kepuasan kerja dalam kalangan pegawai Lembaga Hasil Dalam Negeri Malaysia (LHDNM) di Wilayah Persekutuan Putrajaya. Dalam kajian ini, faktor-faktor yang mempengaruhi termasuk gaji, pakej faedah, beban kerja, ganjaran, dan latihan dan pembangunan telah diteliti untuk menentukan perkaitan yang signifikan antara elemen tersebut dengan tahap kepuasan kerja di kalangan pegawai di cawangan LHDNM Putrajaya. Mengedarkan soal selidik kepada cawangan LHDNM sewenang-wenangnya di Wilayah Persekutuan Putrajaya, Malaysia, dijadikan sebagai kaedah pengumpulan data. Data dianalisis menggunakan SPSS. Komponen beban kerja didapati mempunyai kesan yang paling besar terhadap kepuasan kerja pekerja di cawangan LHDNM di Putrajaya, Malaysia. Terdapat korelasi yang ketara antara kepuasan kerja dan pakej faedah pekerja di LHDNM Putrajaya.

Kata kunci: *Kepuasan kerja, Kerja seharian, Gaji, Kebajikan pekerja, Ganjaran, dan Latihan dan pembangunan,*

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CHAPTER 1: INTRODUCTION

1.1 INTRODUCTION

The International Labor Organization (ILO) recently conducted a global poll, which revealed that 79% of workers globally express discontent with their jobs, with a startling 22% claiming to be "highly dissatisfied." In addition, research from the Society for Human Resource Management (2023) shows that in 2022, 62.3 percent of American workers reported being pleased overall, which represents the highest level since The Conference Board began conducting its annual job satisfaction poll in 1987. Such figures highlight the broad effects of job satisfaction on people and businesses. There are many different aspects that might affect job satisfaction, such as working conditions, salary, and prospects for professional progression, interpersonal relationships, and work-life balance. But these elements don't exist in a vacuum; they frequently work together to form a complicated web that influences a person's total job satisfaction. Table 1.1 below shows the results of research done Cheah and Lim (2023) found that in general, people from Malaysia (59%) are happy with their jobs. While the results on job satisfaction are unquestionably positive, we cannot overlook the fact that 17% of the respondents in our pool are very or very likely to move jobs in the upcoming 12 months.

Table 1.1

What Malaysians Think About Work Today

Findings	Percentage (%)
Malaysian respondents said their jobs are fulfilling	59
Malaysian respondents are very or extremely likely to change employment in the following year.	17
Malaysian respondents said that compensation is extremely or very significant.	69
Malaysian respondents said that having a fulfilling job is extremely or very vital.	66

Note. Reprinted from Cheah, J. S., & Lim, K. H. (2023). Effects of internal and external corporate social responsibility on employee job satisfaction during a pandemic: A medical device industry perspective. *European Management Journal*.

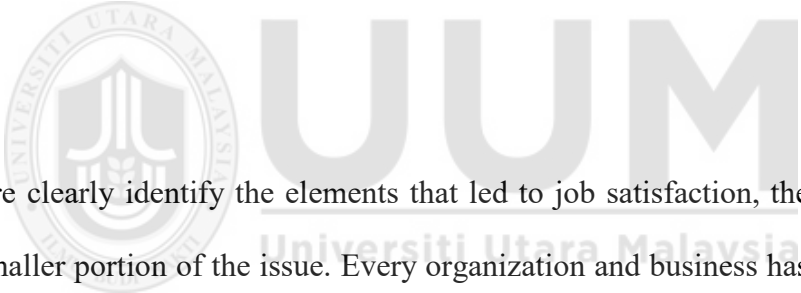
This study's primary objective will be to dive into this complex network and identify the trends and relationships that support job satisfaction. The importance of comprehending these aspects goes well beyond one's own pleasure. As evidenced by a Gallup (2013) survey that indicated highly engaged employees are 21% more productive, job satisfaction is strongly tied to increased productivity and job performance in addition to improved employee morale. Additionally, improving retention rates, decreasing absenteeism, and establishing a healthy workplace culture all depend on job satisfaction. Job satisfaction has developed into a prominent concern in many countries throughout the world over time. How well a person performs at work frequently depends on their degree of job satisfaction. Increased employee job satisfaction will boost organizational performance. Organizations are becoming more interested in job satisfaction as the success of any business depends on happy employees. Employee motivation, performance, and production increase as job satisfaction increases. These are essential elements, in accordance with Varma (2017) that a company needs to maintain a competitive workforce in order to tackle the difficulties posed by the competitive business climate.

Job satisfaction is a multifaceted phenomenon with many possible interpretations. It is the lack of suffering, oppression, intolerance, as well as the genuine enjoyment of one's work. Job satisfaction is a crucial indicator of whether an employee will be a devoted, loyal worker and produce high-quality work (Jian, 2015). The attitude a person has toward their employment can be referred to as job satisfaction. If a task is to be done properly, employers must provide their employees with the necessary job satisfaction. People continue to work because they find value and fulfillment there. Their degree of job satisfaction is what will keep them interested and motivate them to put in more effort to increase productivity. In other words, employees who believe their employment are fulfilling are more likely to continue working and staying with

the existing employers in the future. Employee turnover will affect the performance of the company and its costs if this is not addressed (Hee et al., 2018). To sum up, work happiness has a big influence on employee attrition. Increased job satisfaction typically translates into reduced turnover rates since contented workers stay on the job longer, make valuable contributions, and are less inclined to look for other possibilities. On the other hand, unhappiness at work can lead to increased turnover rates since disgruntled workers may look for better jobs or work conditions elsewhere. The workforce in Malaysia, which is distinguished by its cultural variety and globalized economy, offers a distinctive and dynamic context for the study of job satisfaction. The heterogeneous makeup of Malaysia's labor force is noteworthy, with a wide range of races, faiths, and languages adding to the countries vibrant and varied work settings. The variables affecting job satisfaction are further complicated by this variety. As per the study found by Gom et al. (2015), it is crucial to comprehend the complex relationships between culture, identity, and job satisfaction in a country where inclusion and fairness are strongly prized.

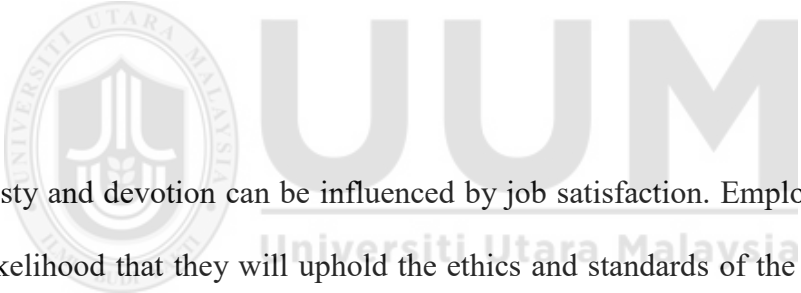
The Malaysian Department of Statistics estimates that there will be around 15 million people working in Malaysia in 2020, indicating the important contribution that the labor force makes to the country's economic growth. To guarantee that this enormous and varied workforce remains engaged, motivated, and productive, a thorough examination of job satisfaction is essential. New generations of workers are joining the workforce, which is significantly altering the global labor market. The expectations and goals of Gen Z and millennials, who make up a sizable section of the workforce in Malaysia, provide new perspectives to our understanding of job satisfaction. In addition to an emphasis on diversity and inclusion, both generations offer a variety of technical talents and a desire for meaningful employment. Employers may foster

work cultures where Gen Z and Millennials flourish and make valuable contributions to the workforce by recognizing and utilizing their distinct skills. For these generations, factors like work-life balance, career advancement, and meaningful employment are becoming more and more crucial. The nature of labor has also changed as a result of Malaysia's transformation to a knowledge-based economy, stressing the value of intellectual capital, innovation, and flexibility. Consequently, concerns like skill development, career advancement, and work flexibility are closely related to issues like job satisfaction in Malaysia. These concerns are especially pertinent in Malaysia's changing labor market, where creativity, flexibility, and digital skills are becoming more and more valued. Workers are more likely to feel satisfied and happy in their jobs if they can find a balance between work and home life, feel encouraged to progress in their careers, and get help in developing their abilities.



In order to more clearly identify the elements that led to job satisfaction, the researcher has focused on a smaller portion of the issue. Every organization and business has its own issues, whether they are internal or external, and Inland Revenue Board of Malaysia (IRBM) is not an exception. The vitality, tax collection, and economic stability of Malaysia's vibrant public sector depend on the IRBM. The foundation of the IRB is made up by its officials, who are in charge of monitoring tax compliance, collecting government funds, and preserving the ideals of justice and openness. The degree of job satisfaction among these employees has a substantial impact on not only their own well-being but also the efficient operation of the IRB and the larger Malaysian economy. IRB employees' job satisfaction is a major factor in organizational effectiveness and service delivery in addition to being a personal problem. Employee satisfaction may lead to more revenue collection, decreased tax evasion, and better public services because satisfied employees are more likely to be motivated, engaged, and devoted to

their jobs. On the other hand, unhappiness among employees can result in lower output, increased turnover rates, and a poor impression of the IRB's operations, which may undermine public confidence. Employee satisfaction with the work environment is influenced by a wide range of elements (Buntaran et al., 2019). The IRBM's or any tax collecting agency's employee job satisfaction can, in reality, have a big influence on revenue collection, the decline in tax evasion, and the standard of public services. In general, contented employers exhibit higher levels of motivation and engagement at work. Motivated employee members are more likely to carry out their responsibilities with diligence in the case of tax agency such as the IRBM. They could be more dedicated to making sure that tax assessments are accurate, that tax returns are processed on schedule, and that taxpayers receive greater assistance.



Employee honesty and devotion can be influenced by job satisfaction. Employee satisfaction increases the likelihood that they will uphold the ethics and standards of the company. They could be more diligent in identifying and resolving tax evasion or non-compliance problems in the context of tax collection. This may lead to more efficient enforcement, which would raise tax revenue and decrease tax evasion. Contented employees typically demonstrate greater dedication to their positions and the company. In the instance of the IRBM, this may include greater support and direction for taxpayers, more lucid information about tax laws, and more effective inquiry processing. Better relationships between taxpayers and the tax authorities may be fostered by increased service quality, which will increase compliance and the possibility of voluntary tax payments. Greater job satisfaction has been linked to better rates of employee retention. Employee turnover is lower when employees are happy, which results in an employee with greater experience and expertise. More money may be generated by the IRBM through

the use of experienced employee members who can administer taxes more effectively, make correct assessments, and develop more effective tactics for collecting taxes. Organizational culture is influenced by job satisfaction. Teamwork, cooperation, and creativity may be encouraged in the IRBM through a pleasant work environment and culture. This may result in the creation of more potent plans to stop tax evasion, find legal loopholes, and put policies in place to raise income. Zahari et al. (2016) contend that when working as a team with coworkers, employees will have a sense of loyalty and a sense of existence. As a result, improving employee job satisfaction at the IRBM may have a knock-on effect on other areas of tax administration, possibly resulting in higher tax revenue collection, a decrease in tax evasion, and improved public service delivery due to a more committed, engaged, and driven workforce.



1.2 BACKGROUND OF STUDY

The Malaysian Ministry of Finance's revenue collection organization is called the IRBM. In order to increase the caliber and Malaysia's tax administration effectiveness, the Inland Revenue Board of Malaysia Act 1995, which served as the foundation for IRBM's establishment, giving it more power over managing finances and staff. Prior to becoming IRBM on March 1, 1996, it was known as the Department of Inland Revenue Malaysia. The agency is responsible for the general administration of direct taxes under Income Tax Act 1967, Petroleum (Income Tax) Act 1967, Real Property Gains Tax Act 1976, Promotion of Investments Act 1986, Stamp Act 1949, and Labuan Business Activity Tax Act 1990 (IRBM, 2016).



It currently has 36 branches and 12 state offices spread all over the country. The mission of IRBM is to advance national development by rising to the position of top tax administrator. Its goal is to offer top-notch tax services by promoting voluntary compliance, creating a transparent and integrated tax system, improving operational performance through innovative methods and advancements in computer technology, and bolstering a qualified team. IRBM's quality policy states that "we are committed to giving the best service to the customers with a foundation based on integrity" (IRBM, 2016).

According to (IRBM, 2014) report, its duties include the following:

1. As the government's representative, the organization is in charge of administering, assessing, collecting, and enforcing the payment of all taxes that have been agreed upon between the Board and the government, including income tax, petroleum income tax, real property gains tax, estate duty, stamp duties, and other taxes.
2. To collaborate with Malaysian ministries and statutory bodies on tax-related issues while advising the government.
3. To take part in conferences, discussions, and agreements relating to both domestic and foreign taxation.
4. To act as a collection agent for and on behalf of any statutory body in order to recoup loans due to it under Malaysian law.
5. To diligently carry out other functions given to IRBM under any other written law in Malaysia.

1.3 PROBLEM STATEMENT

Job satisfaction is a personal matter that has been argued on a global scale in the management community for a very long time. It affects every working person and has an unlimited range of coverage. While employees are demanding and looking for more gratifying factors in their employment, employers worldwide are searching for the best approach to satisfy their workforce (Chawla, 2020). Regarding Malaysia, a growing nation, job satisfaction continues to present a significant chance to improve organizational profitability. On the flip side, however, it also offers a threat to all organizations, resulting in significant losses. The Department of Statistics Malaysia Report (2010) states that 11.6 million of Malaysia's population are employed. By taking everything into consideration, it becomes clear that manpower is necessary for the organization's seamless operation and plays a significant part in ensuring that the economy is running well. To ensure efficient operation and top-notch services, any firm in Malaysia should work to maintain its labor strength. According to the study performed by Chin et al. (2020), money is the ultimate source of happiness for the majority of Malaysians. As was already said, staff turnover, tardiness, and absenteeism are just a few of the organizational issues that job unhappiness may cause. In today's job satisfaction research, comprehending the wide range of complicated elements that profoundly affect job satisfaction continues to be a crucial task. Previous studies have recognized a number of components as possible contributors, including salary, job security, work-life balance, organizational culture, leadership styles, and interpersonal relationships. However, a thorough analysis that breaks down the relative significance, interdependencies, and contextual subtleties of these components across a range of industries and demographic groups is required. In order to provide a more nuanced knowledge of the various factors that affect IRBM employees' job satisfaction in the modern workplace, this study will look into and rank these factors.

1.4 RESEARCH QUESTION

The primary goal of this study is to identify the variables that affect IRBM employees' levels of job satisfaction. Employees working for government body like IRBM may be influenced by different kinds of factors. The researcher takes into account a wide range of characteristics that affect employees' job satisfaction but have no bearing on the degree of job satisfaction at government body such as the employees' age, educational history, and salary grade. From performing this research as well, the researcher is concentrating on identifying the most important factors that affect how satisfied IRBM employees are with their jobs. In numerous ways, pay, benefits, workload, incentives, and training and development initiatives may have a big influence on how satisfied employees are in their jobs.

For example, job satisfaction may be enhanced by providing an employee with adequate salary that is in line with their experience, talents, and market norms. Acknowledging an individual's value and validating their contribution to the business are two benefits of a fair salary. Next, comprehensive benefit packages that include things like wellness initiatives, flexible work schedules, retirement plans, health insurance, and help for childcare enhance employee job satisfaction. These perks increase job satisfaction and loyalty by showing an employer's dedication to its employees' well-being. Furthermore, workload and stress at work have a direct effect on job satisfaction. It is essential to balance an employee's workload by assigning assignments that are appropriate for their ability and skill level. Unrealistic expectations, heavy workloads, or ongoing stress can cause burnout, discontent, and low morale. Last but not least, A feeling of personal and professional growth is fostered by having access to training programs, mentorship, career development possibilities, and options for advancement within the company. These factors favorably impact job satisfaction.

The following are specific goals for this study that should be tried. A researcher is interested in researching:

1. Is there a significant association between salary and job satisfaction among employees at IRBM?
2. Is there a significant association between benefit packages and job satisfaction among employees at IRBM?
3. Is there a significant association between workload and job satisfaction among employees at IRBM?
4. Is there a significant association between reward and job satisfaction among employees at IRBM?
5. Is there a significant association between training & development and job satisfaction among employees at IRBM?



1.5 RESEARCH OBJECTIVE

The primary goal of this survey is to gauge how satisfied IRBM workers are with their jobs. There is an attempt being made to find out what inspires IRBM workers to provide good feedback about their professions, what features of their work make them feel fulfilled, what the main advantages of their work are, and what discourages them from providing positive feedback. As a general rule, the information learned by researching such reasons may be put to use in a number of different contexts. For instance, as a manager in charge of making decisions for the company. If some factors appear to be connected to the development of positive perspectives on work, managerial decisions may rationally have a significant impact on the firm.

However, there are five basic groups in which the purpose of this study may be divided:

1. To determine the association between salary and job satisfaction among employees of IRBM
2. To determine the association between benefit packages and job satisfaction among employees of IRBM
3. To determine the association between workload and job satisfaction among employees of IRBM
4. To determine the association between reward and job satisfaction among employees of IRBM
5. To determine the association between training & development and job satisfaction among employees of IRBM



1.6 SCOPE OF RESEARCH

This study's focus is on employees at all levels in IRBM. A small sample size of IRBM employees was chosen to perform the study. As a result, other companies can apply the survey's findings regarding the most crucial aspects. The study has been limited by time constraints. The findings of the research however coincide with findings from other recent studies and are therefore reliable for this research. The survey's results on real staff fulfilment are able to be utilized as a general measure of staff fulfilment at a government agency.

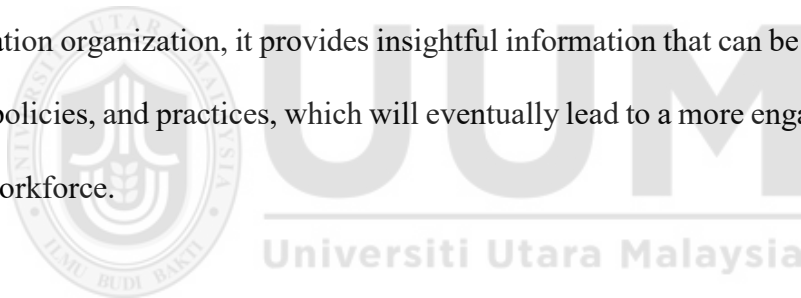
1.7 SIGNIFICANCE OF RESEARCH

Research on factors influencing job satisfaction among employees at the Inland Revenue Board of Malaysia (IRBM) holds both theoretical and practical significance. On the theoretical level, organizational behavior theories are improved and advanced by looking at work satisfaction inside IRBM. It contributes to theoretical frameworks in organizational psychology and behavior by assisting in the understanding of the intricate relationships that exist between individual attitudes, organizational variables, and job results. Next, the creation of models and frameworks tailored to the setting of tax administration is made possible by research in this field. It enables the incorporation of IRBM-specific contextual elements into current organizational behavior theories, such as tax laws, regulatory frameworks, and public service obligations. Studying job satisfaction among IRBM personnel has theoretical ramifications that advance ideas of engagement and motivation. It clarifies how elements such as equitable salary, chances for career progression, importance of the work, and organizational support affect employees' motivation and engagement levels in a public-sector tax administration context.

Meanwhile on the practical level, the results of research provide useful information to inform HR practices and initiatives inside IRBM. In line with the requirements and expectations of employees, they may direct the development and use of efficient strategies for hiring, retaining, training, and performance management. Next, informed policy development and organizational initiatives are examples of practical ramifications. By comprehending the elements that impact job satisfaction, IRBM is able to design policies that support equitable salary, work-life balance, skill development, and effective leadership, all of which enhance the work environment.

Furthermore, creating a positive work atmosphere that improves employee productivity and well-being is one example of a practical use. IRBM workers' work performance may be enhanced, job satisfaction can rise, and stress levels can be lowered by putting research-based treatments into practice. Last but not least, through the examination of variables influencing work satisfaction, research findings can aid in the optimization of IRBM's effectiveness. Employee satisfaction and engagement are likely to have a favorable impact on attaining company objectives, enhancing service quality, and guaranteeing taxpayer compliance.

In conclusion, studies on the factors affecting work satisfaction among IRBM staff members serve as a link between theoretical concepts and real-world implementations. In the context of a tax administration organization, it provides insightful information that can be used to improve HR strategies, policies, and practices, which will eventually lead to a more engaged, motivated, and effective workforce.



1.8 KEY DEFINITION OF TERMS

1.8.1 Job Satisfaction

Job satisfaction refers to a person's overall opinion of their job, whether favorable or unfavorable. Feelings, thinking, and habits of behavior are all included since it demonstrates an individual's perspective on their employment (Loan, 2020).

1.8.2 Salary

Salary is defined by Kayode et al. (2019) as a financial benefit provided to employees that consists of a variety of elements, including a base salary, bonuses, compensation for performing extra work, and incentives.

1.8.3 Benefit Packages

The term "benefits packages" refers to the entire compensation as well as any additional perks offered by the company, such as bonuses, health insurance, subordinate loans for homes or cars, increments, promotions, and dental coverage (Davidescu et al., 2020).

1.8.4 Workload

Pourteimour et al. (2021) referred "workload" as a blanket phrase that covers any factor that reflects the volume or complexity of a person's work.

1.8.5 Rewards

Incentive systems are programs developed by businesses to recognize achievement and spur motivation among both individuals and/or groups of employees. Whether they are financial in character or result in additional expenses for the business, they are frequently seen as separate from remuneration (Noorazem et al., 2021).

1.8.6 Training and Development

The phrase "training and development" refers to learning programs carried out by a business to improve staff knowledge and skill sets and teach them ways to effectively carry out certain responsibilities. While growth is a future proactive strategy for leaders, training is a fast reaction procedure for workforce (Chaudhary and Bhaskar, 2016).



1.9 STRUCTURE FOR THE DISSERTATION

In general, the research is broken up into five parts. The first part of the paper provides an overview of the research's background and past setting. This chapter described employee job satisfaction at IRBM, provided information on recent changes in employee job satisfaction, and discussed the importance of employee job satisfaction to overall managerial success. The issue statement that prompted the study is also covered in Chapter 1. In this research, a research topic is frequently summarized. In addition, the study's research purpose is briefly described in chapter 1. Chapter 1 of the research also contains significant information. Aside from that, chapter 1 provides a clear explanation of the study's scope and limits.

The second chapter examines the body of literature that describes prior studies on job satisfaction and its contributing elements. The second chapter will present a thorough overview of the research, present contemporary perspectives on job satisfaction, and categorize the key variables that might affect employee job satisfaction. Review of the research on the relationships between influencing elements such compensation, perks, the amount of work, rewards, and, last but not least, training and development and fulfillment at work.

The theoretical framework that describes the influencing elements to IRBM employees in Wilayah Persekutuan Putrajaya is discussed in chapter three of this article. It defines the principles employed, the sample, and the research techniques. The third chapter will outline the methods used to calculate job satisfaction levels and look at several topic areas at IRBM. Hypothesis and the way the study is developed will clearly clarify this chapter. Chapter three

also provided a conclusion to the study design process. In addition, this chapter provides a clear briefing of the operational definitions for the study's training and development, incentives, workload, and job satisfaction. Measurements of Variables and Instrumentation are covered in chapter three as well. This chapter explains the data gathering methodology used for this study. Last but not least, the sampling and data analysis methods are covered in this part.

The fourth part will give the research's empirical analysis. The demographics of the respondent will be covered in the descriptive study, while the reliability, correlation, and regression analyses will be covered in the inferential analysis. The fourth section presents the summary findings of the hypothesis study as well as the conclusion.

The study's ideas and findings are then illustrated in chapter five. The last section will include the survey's findings and recommendations for raising IRBM's employee satisfaction levels.

CHAPTER 2: LITERATURE REVIEW

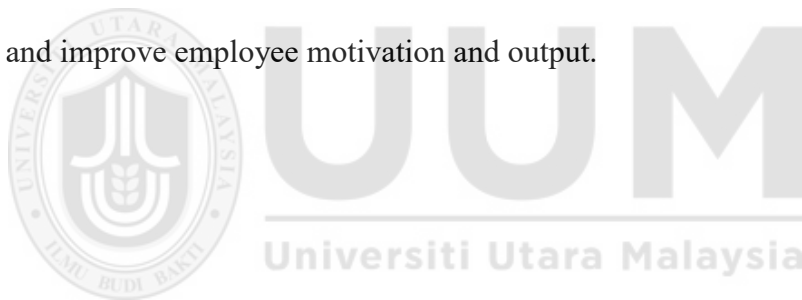
2.1 INTRODUCTION

The preceding chapter served as a basic introduction to the issue facing IRBM and provided a brief overview of the organization's nature. This chapter is a continuation of the general subject of job satisfaction, namely the evaluations of related literature. This chapter is essential for examining the findings of earlier research that will benefit this study in the future. In addition, literature reviews are necessary to create a research framework, a hypothesis, and a methodology. The literature study will be summarized, with an emphasis on the topics of job satisfaction, salary, benefit packages, workload, reward and training & development.

2.2 JOB SATISFACTION

The most crucial component in the organization is thought to be job satisfaction. According to Sari (2018), organizations need to keep their staff happy in order to succeed. A happy, successful, and productive work environment is created when people are satisfied and involved. Job satisfaction has been described by Rao and Karumuri (2019) as an affective or personal response to many aspects of an employee's employment. It highlights how crucial it is to comprehend and deal with the various elements that influence workers' emotional reactions in order to foster a more fulfilling work environment. Shanodhini and Srividhya (2019) asserts that if people are happier at work, they will be more dedicated and effective. It emphasizes how encouraging a happy workplace that puts employees' needs first results in more commitment, productivity, and success overall for everyone involved—individuals and the company.

Swarnalatha and Sureshkrishna (2013) in their research mentioned job satisfaction may be seen as a state of mind with an optimistic meaning that arises from the good the person is accomplishing in their current employment. This point of view emphasizes how important it is for an individual's perception of their job successes to influence how satisfied they are at work. Mahesar et al. (2019) refers job fulfilment as any set of mental, physical, and environmental variables that make someone genuinely happy in their work. It recognizes the subjective and individualized character of the sense of fulfilment at work and highlights the interdependence of these factors in fostering true pleasure and satisfaction in one's profession. Pepra-Mensah et al. (2017) in his previous research has shown that there are various strategies for managing job satisfaction, including salary, acknowledgment, and work atmosphere. They emphasize the importance of pay, recognition, and the work environment as crucial components that support job satisfaction and improve employee motivation and output.

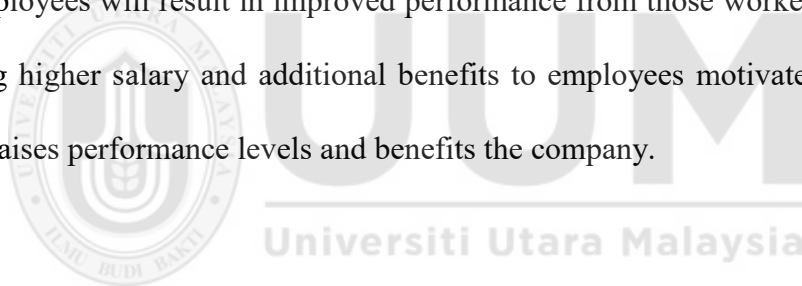


2.3 SALARY

Salary was found to not only help people satisfy their basic necessities but also to provide them a higher level of job satisfaction. Jenitta (2021) found that the first tactic is to use higher wages to connect desire and commitment from employers to job satisfaction. Paying employees more is a big part of satisfying their needs, encouraging loyalty, and improving the employer-employee relationship. Basic compensation and perks have an effect on educational staff members' job satisfaction, per a Hee et al. (2020) research. Providing comprehensive benefits, paying fairly, and matching these to employees' expectations are all important aspects of creating a happy work environment for educators. In other study conducted by Marufu et al. (2021) noticed that the retention of nurses is influenced by compensation, since they become unsatisfied and disappointed with their career if they perceive a salary gap between their field of work and others. In order to retain qualified nursing practitioners, it is critical to implement fair and competitive compensation policies. Nurses' views of income discrepancies relative to other professions have an influence on their commitment and level of satisfaction. Salary serves as one of those gratifying factors that helps to lower employees' levels of dissatisfaction.

2.3.1 The relationship between salary and job satisfaction

Salary directly affects an employee's degree of satisfaction. According to Jean et al. (2017), companies should consider financial incentives like compensation because they have a significant impact on staff motivation and loyalty. Compensating employees fairly and aggressively is seen as essential to appreciating their achievements, boosting their drive, and developing a sense of devotion and loyalty to the company. One of the extrinsic factors that contributes to job unhappiness is receiving less compensation for the labour performed (Arora and Vyas, 2020). The belief that one's salary is unjust or insufficient has a detrimental effect on employees' motivation, job satisfaction, and general well-being. It has been often asserted that compensation has a substantial impact on employee performance; hence, improved wages supplied to employees will result in improved performance from those workers (Asaari et al., 2019). Offering higher salary and additional benefits to employees motivates them to work harder, which raises performance levels and benefits the company.



2.4 BENEFIT PACKAGES

Benefit packages, according to Angele (2022), typically refer to things like retirement plans, health insurance, life insurance, disability insurance, vacation time, employee stock ownership plans, and similar things. This thorough explanation emphasizes that benefit packages include a wide range of components, including monetary and non-monetary rewards intended to promote and enhance employees' well-being inside a company. Meanwhile compensation refers to concerns with wage and/or salary programs and structures resulting from job descriptions, merit-based programs, bonus-based programs and commission-based programs (Okechukwu, 2022). According to Okechukwu, compensation is the result of combining various payment structures and techniques that are used to reward employees. It includes both fixed and variable components that are connected to job duties and performance reviews inside the company. Benefit packages are extra financial payments given on top of wages and salaries that are meant to enhance workers' quality of life at work and boost collaboration and productivity (Okpara, 2021). These added perks are meant to enhance employees' quality of life at work and promote cooperation and output in the workplace. Moreover, the author observations highlight the goal of fringe benefits, which is to not only improve workers' overall work experience but also act as incentives that may improve efficiency and teamwork, ultimately leading to a more productive workplace. According to Tessema (2019) benefit packages can be classified into financial and nonfinancial. By separating benefit packages into two main categories according to their characteristics, this categorization scheme emphasizes how varied benefits may be. Financial benefits refer to monetary remunerations that employers offer to their employees in addition to their base salary. However, nonfinancial benefits are incentives or non-monetary advantages that go beyond only financial concerns to improve the working environment and well-being of employees.

2.4.1 The relationship between benefit packages and job satisfaction

Al-Zoubi (2012) found that by raising benefit packages is the secret to increasing employee satisfaction in the public or private sectors. The study emphasizes how important it is to improve benefit packages as a means of supporting total job satisfaction in a variety of organizational contexts, whether or not they are private or public. This discovery highlights how improved benefit packages have a beneficial, cross-sectoral influence on employees' levels of fulfilment and contentment. Moreover, inadequate benefits do result in low employee satisfaction, higher absenteeism, and higher employee turnover, and have no direct impact on employee performance as a whole (Baqi & Indradewa, 2021). It's interesting to note that their study indicates that while insufficient perks negatively affect employee satisfaction and retention, total employee performance appears to be unaffected by them. This suggests that although perks are important for increasing employee satisfaction and decreasing attrition, there may be no clear relationship between their impact and employees' overall performance in the workplace. According to the Kamalaveni et al. (2019), one of the biggest obstacles to attracting and keeping qualified employees while also ensuring employee job satisfaction is the provision of employee perks. According to their research, providing appealing and desired employee benefit packages is a significant barrier for companies looking to draw in top talent and keep satisfied employees. This emphasizes how important well-designed and alluring benefits are in the cutthroat world of talent acquisition and retention tactics.

2.5 WORKLOAD

The duties that a job assigns to an employee are known as their workload (Widiasih & Nuha, 2019). According to this definition, the duties, responsibilities, and obligations that fall under the purview of an employee's assigned job or function within an organization make up their workload. Workload is the total number of obligations that are given to a person over the course of a specific time period (Yadewani et al., 2021). This description highlights the all-encompassing aspect of workload, which includes all the assignments and obligations given to an individual within a specified time period and reflects the whole range of their professional responsibilities. In general, the author refers to workload when discussing how demanding the job activities are (Yusof, 2021). This correlation highlights the influence of these demands on an individual's professional obligations and commitments by demonstrating how workload becomes a measure of the entire intensity or burden presented by the numerous tasks allocated within a job function. The definition of workload is the quantity of work that needs to be done in a specific amount of time and with a specific quality (Rajan, 2019). The author emphasizes that workload represents not only the volume of tasks but also the expectation of achieving a particular standard of quality, reflecting the holistic nature of work expectations within a given time frame.

2.5.1 The relationship between workload and job satisfaction

Overwhelming responsibilities at work may frequently result in burnout, stress, and job dissatisfaction—all of which can affect retention. According to Szromek and Wolniak (2020), academic staff members' job satisfaction would be impacted by their heavy administrative burden. This emphasizes the idea that academic staff members' satisfaction and sense of fulfilment in their duties as educators may be closely correlated with the amount of administrative burdens they bear. According to Alkhraishi et al. (2023) research, working under extreme time constraints can lead to stress and dissatisfaction in the workplace. Their research highlights the detrimental effects that severe time constraints may have on employees, indicating that these circumstances may lead to heightened stress levels and decreased job satisfaction among individuals. This demonstrates the negative impact that working under strict time constraints has on employees' general job satisfaction and well-being. Overly demanding jobs usually cause stress, burnout, and work dissatisfaction, all of which have an effect on retention. According to Mgaiwa (2023), employees' satisfaction with their degree of responsibility, degree of variation in their work, and flexibility to select their own working style was rated as moderate. According to this evaluation, employees appeared to be moderately satisfied with the scope of their workloads, the variety of their workloads, and their freedom to choose how they wanted to work.

2.6 REWARD

Grammar (2020) in his study noted that in order to raise employees' levels of job satisfaction, rewards are seen to be the most crucial non-financial aspect. Grammar's study underscores the significance of rewards in favourably impacting workers' general job satisfaction levels. In addition, Yimam (2020) noted that the element employed to improve the bond among a company and its employees is rewards. This research highlights the importance of rewards as a critical instrument used to build a more robust and favourable relationship between the company and its employees. According to Rashid (2023), rewards provide employees a sense of gratitude and organizational prestige. In addition to giving employees a sense of appreciation for their accomplishments, rewards also help to improve the company's status and reputation among its personnel. People with young blood tend to be more active and enthusiastic, so they seek more praise for their efforts than everyone else do. Employees can receive recognition through being given more responsibility, participating in decision-making, being treated with empathy, and being given succession planning and other opportunities to advance their positions. Employees experience motivation and incentive as a result of the acknowledgement. An employee's competitive advantage can be realized by recognizing them.

2.6.1 The relationship between reward and job satisfaction

Rewards and job satisfaction are closely related. Giving rewards and recognition to employee helps an organization attain its well-being. Employees would be instantly motivated and satisfied if a business gives them the promotion-related aspects like facilities, abilities, and talents (Methu, 2022). This observation highlights the substantial influence that possibilities connected to promotions, such as facility access and the use of skills and talents, may have on immediately raising employees' motivation and satisfaction in an organizational setting. According to Nyinamasiko and Edoru (2022), staff feel valued through acknowledgment, which helps them recognize how important they are to the firm. From their perspective, recognition functions as a way to provide employees' efforts a sense of validation, which in turn cultivates a stronger sense of value and significance within the context of the company. Employees are more likely to perform well on the job and be motivated by intrinsic rewards like recognition, progress, feedback, and opportunities than by extrinsic rewards like income (Khan et al., 2021). Their study indicates that elements such as chances for personal development, recognition, feedback, and progress are more important in determining employee motivation and satisfaction than only external rewards like money.

2.7 TRAINING AND DEVELOPMENT

Employees can benefit greatly from the employee training and development program (Hussen, 2019). Hussen's viewpoint emphasizes the benefits and worthwhile results that employee training and development programs may provide for people in terms of improving their skills, advancing their careers, and developing themselves as professionals in general. Training acts as a vehicle for learning, and training and development are crucial in developing the sense of advancement and purpose that encourages organizational commitment (Burhan et al., 2021). Their point of view emphasizes the double role that training plays: it serves as a tool for knowledge and skill acquisition, but it also acts as a spark for employees to develop a feeling of personal growth and purpose. Moreover, they emphasize how crucial training and development initiatives are in fostering employee engagement to the company by providing possibilities for professional progress and a feeling of purpose. Barocas et al. (2020) asserts that most workers realize the value of a training program and desire to increase their income. Their statement underscores a shared perception among employees concerning the significance of training and development programs in augmenting their competencies and career growth. Furthermore, their results point to a common desire across employees to raise their salary, highlighting the importance of financial incentives in inspiring employees.

2.7.1 The relationship between training & development and job satisfaction

One of the key factors still pushing people toward job satisfaction is employee training and development (Kumari et al., 2022). The study by Kumari et al. highlights how these initiatives continue to shape employees' job satisfaction. Low employee turnover and high employee satisfaction are characteristics of businesses that provide their personnel with opportunity for training and development (Rawat, 2021). According to Rawat, giving employees chances for professional development and advancement through training and development programs is a key factor in creating a happy employee and lowering employee turnover in companies. Furthermore, Al Karim (2019) noted that training improves an organization's dependability because employees see that the company is investing in their future. This finding highlights the beneficial effects of training and development on developing workers' personal skills as well as their sense of loyalty and trust toward the company. Al Karim asserts that the organization's reputation as a forward-thinking and encouraging employer is enhanced when employees perceive the firm to be committed to their professional development through training programs.

2.8 UNDERPINNING THEORY

The field of job satisfaction and organizational behavior draws upon a variety of established concepts and theories. One prominent theory is Herzberg's Two-Factor Theory, which suggests that job satisfaction is affected by two main factors: hygienic elements, such as salary, working conditions, and company policies, and motivators, such as recognition, responsibility, and opportunities for growth. This theory can be applied to identify specific elements of IRBM that contribute to employee satisfaction or discontent. Next up is the Job Characteristics Model, developed by Hackman and Oldham. This insightful model delves into how job design can impact employee satisfaction. By examining five crucial characteristics - autonomy, feedback, job significance, skill variety, and task identity - we can evaluate how IRBM's role and responsibility designs may be influencing job satisfaction. Moreover, Social Exchange Theory suggests that the quality of employee relationships and interactions within a company play a crucial role in determining job satisfaction. Examples of such relationships include interactions with coworkers, the employee's relationship with their supervisor, and their perception of the level of support provided by the organization. These factors are known to have a significant impact on job satisfaction in the context of IRBM. The final concept to consider is Organizational Justice Theory. This theory delves into the connection between an individual's job satisfaction and their perception of fairness. In the context of IRBM policies and practices, it is crucial to examine elements such as distributive justice (equity in outcomes), procedural justice (fairness in procedures), and interactional justice (fairness in interpersonal treatment).

CHAPTER 3: METHODOLOGY

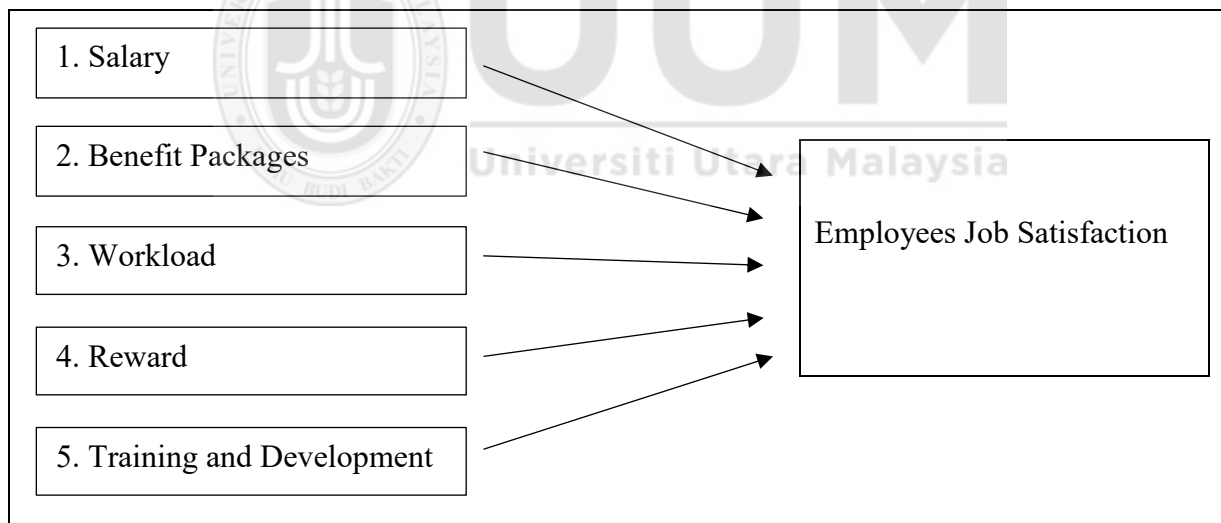
3.1 INTRODUCTION

This chapter will go over the quantitative methodologies used to carry out this research. The author will go over the sample process, population and sampling design, research design, and data gathering strategy. Additionally, pertinent quantitative issues are covered.

3.2 THEORETICAL FRAMEWORK

Figure 3.1

Theoretical Framework



3.3 HYPOTHESIS DEVELOPMENT

The study found that a variety of elements, as well as certain general characteristics unrelated to age, gender, position, or trade, might influence an employee's job satisfaction. Some of the more significant factors that have been taken into account in regard to job satisfaction levels are salary, benefit packages, workload, reward and training & development. Researchers think that as levels change, each of these major factors is influencing job satisfaction. The idea is that difficult, hard factors like workload and training & development have a greater impact on employee job satisfaction than do soft factors like salary, benefit packages, and reward.

Hypothesis 1: A better salary will lead to greater job satisfaction among employees of IRBM

Hypothesis 2: A better benefit packages will lead to greater job satisfaction among employees of IRBM

Hypothesis 3: An appropriate workload will lead to greater job satisfaction among employees of IRBM

Hypothesis 4: An appreciation reward given to an employee will lead to greater job satisfaction among employees of IRBM

Hypothesis 5: A complete training and development provided will lead to greater job satisfaction among employees of IRBM

3.4 RESEARCH DESIGN

The research design is a draft plan that describes how the different parts of the investigation will be combined in order to address the research question and make sense. Additionally, it serves as a guide for compiling, analysing, and interpreting data (Reddy, 2020). The goal of a study design is to ensure that the data gathered permits a precise and rational answer to the research question. Finding information relevant to the research issue usually means figuring out what type of evidence is needed to evaluate a program, test a hypothesis, or describe and weigh the importance of an observable item. This research project also tests theoretical frameworks. The variables and scale measurement will be used to test the hypothesis. A hypothesis is an idea or supposition that is put out for discussion and confirmed by study.

This study aims to identify the factors influencing IRBM employee job satisfaction. Given that it examines the link between independent and dependent variables, this study is a correlation study. In order to understand the link between the independent variables, which are salary, benefit packages, workload, reward, and training and development, and the dependent variable, which is job satisfaction, this research used hypothesis testing. The quantitative methodology of this study is a helpful tool for determining the relationship between salary, benefit packages, workload, reward, training and development, and job satisfaction. Sekaran (2003) states that quantitative methods are frequently employed in the social sciences and business to collect empirical evidence. Investigating the cause and impact of particular variables can be done correctly or incorrectly depending on the study's objectives.

Since descriptive research is usually defined as a technique for examining, characterizing, or making connections between many aspects of individuals, events, and circumstances, this study employs it (Bougie & Sekaran, 2019). In order to reduce delays, a cross-sectional strategy is used in this study to collect data. An online poll is used to collect the data. An individual is the study's unit of analysis. This implies that every participant's data is examined independently, and every student's response is handled as a distinct data source.



3.5 POPULATION, SAMPLE AND SAMPLING TECHNIQUE

According to Perera et al. (2022), a population is the entire collection of people, events, and things that a researcher want to study or learn more about. Only one IRBM state (Wilayah Persekutuan Putrajaya) was selected for the study, which examined job satisfaction and all of the factors that can have an impact on it. The target population was comprised of all employees in Putrajaya's IRBM. Since participation in this study was optional, those who make up the real population are entirely self-selected from IRBM. Thus, all organizational divisions were represented by the employee, including Audit department, Collection department, Intelligence & Profiling department, Stamp Duty department, CKHT department and Customer Service department.

According to Krejcie and Morgan (1970), there are 436 employees in Putrajaya's IRBM altogether, and 200 people make up the sample size. Any research technique must carefully consider the sample size since it has an impact on the success and outcomes. The size of the sample can also be determined statistically (Sekaran, 2003, p. 266). As a result, selecting the right sample is essential, even if it's quite challenging to compile data from every region of the population. This is because gathering data is a very costly, time-consuming procedure that requires additional support from other parties.

To guarantee that the study on the factors impacting job satisfaction among IRBM employees correctly represents the larger employees' population, selecting an appropriate sample technique is essential. A random subset of IRBM employees is chosen at random from the whole employee pool using a basic random sampling approach. Using this system, personnel must be listed in full, and the selection of candidates is based solely on chance.

3.6 QUESTIONNAIRE DESIGN

A questionnaire was created to gather information for this study. The questionnaires begin with an opening message that welcomes the respondents and provides a brief description of the researcher and the study's purpose. Three components made up the questionnaire's structure. The questionnaire was created using the English language. Three separate components make up the inquiry: Sections A, B, and C. Demographic information about the respondents is in Section A. Age, employment history, marital status, educational attainment, occupation, and gender are a few examples.

Influence factors are the independent variable in this fictitious study. An impacts inventory created by Abeysekera in 2008 focuses on five key factors, including (a) salary, (b) benefit packages, (c) workload, (d) rewards, and (e) training and development. The questionnaire has 48 items and is formatted on a 5-point Likert scale. For the entire scale, the author claimed an alpha coefficient of (0.71-0.91).

The proposed dependent variable in this study is the level of job satisfaction among IRBM employees. It is composed of a 5-item Likert scale that Kishore (1999), designed to determine the extent to which the subject differs from the methods usually used. The scale's dependability coefficient was 0.87, according to Kishore (1999). Furthermore, the instrument's high level of domestic and analytical validity has been confirmed.

The proposed study included two tools for calculating five independent variables and one dependent variable. The framework is as follows:

Table 3.1
The Questionnaire Design

Parts	Variables	No. of Item
A	Gender	1
	Age	1
	Marital Status	1
	Responsibilities	1
	Education Level	1
	Positions	1
	Working Experience	1
B	Salary	5
C	Benefit Packages	5
D	Workload	5
E	Rewards	5
F	Training and Development	5
G	Job Satisfaction	5

3.7 OPERATIONAL DEFINITION AND RESEARCH MEASUREMENT

In order to validate the idea and theory pertaining to the research, a few terms must be clarified and emphasized. The operational definitions and descriptions of the measurements used to gauge each variable are provided below.

3.7.1 Dependent Variable: Job Satisfaction

The five (5) items on the job satisfaction questionnaire were taken from Kishore (1999). The respondent was given a five-point Likert scale to indicate their degree of agreement (1 being strongly disagree and 5 being strongly agree).

Operational Definition

The study's dependent variable is job satisfaction. Particularly in the taxation industry, this variable assesses employee satisfaction as a dependent variable and the salary, benefit packages, workload, reward and training & development as an independent variables. In this study, the attitudes and feelings people have about their jobs are referred to as job satisfaction. In addition, a positive and favourable attitude toward one's work indicates job satisfaction. In general, higher job satisfaction has a positive impact on employees' performance in the taxation industry.

Table 3.2

Adopted Measurements for Job Satisfaction

Variable Name	Adopted Measurements	Sources
Job Satisfaction	1. The employees might get more excited about working together to complete tasks at work	Adopted from Kishore (1999)
	2. If the management is present, the staff may offer creativity and find solutions to issues	
	3. The urge to keep going with this business increased	
	4. The employees can't finish the task in a group discussion	
	5. Employees will leave the company if they are given tempting offers from other businesses	

Note. Adopted from Kishore (1999)



3.7.2 Independent Variable: Salary

The five (5) items on the salary questionnaire were taken from Abeysekera (2008). The respondent was given a five-point Likert scale to indicate their degree of agreement (1 being strongly disagree and 5 being strongly agree).

Operational Definition

Salary is defined as everything an employee receives in exchange for performing their job, both monetary and non-monetary benefits (Pham et al., 2023).

Table 3.3

Adopted Measurements for Salary

Variable Name	Adopted Measurements	Sources
Salary	1. The basic salary for the employee is consistent with their rank	Adopted from Abeysekera (2008)
	2. The staff's fulfilment with the yearly rise offered by the business	
	3. The increasing process is clear and uncomplicated	
	4. How successfully employees do their duties determines their yearly increase	
	5. An employee's basic salary is modified in accordance with their academic credentials	

Note. Adopted from Abeysekera (2008)

3.7.3 Independent Variable: Benefit Packages

The five (5) items on the salary questionnaire were taken from Abeysekera (2008). The respondent was given a five-point Likert scale to indicate their degree of agreement (1 being strongly disagree and 5 being strongly agree).

Operational Definition

Benefit packages are defined as the entire salary as well as all other benefits that an employee may be eligible for from their companies, including bonuses, health insurance, a vehicle loan subsidiary, a home loan, raises, promotions, and dental coverage. Benefit packages are defined as forms of compensation that comprise several elements such as base pay, bonuses, perks, and incentives for extra work performed (Kadir et al., 2019, September).

Table 3.4

Adopted Measurements for Benefit Packages

Variable Name	Adopted Measurements	Sources
Benefit Packages	1. Staff members have sufficient days off to plan their journey	Adopted from Abeysekera (2008)
	2. The organization's retirement plan is handy for the staff	
	3. The organization's health coverage fully covers staff and families	
	4. The personnel is completely aware of every advantage provided by the business	
	5. Employee satisfaction with additional advantages offered by the company	

Note. Adopted from Abeysekera (2008)

3.7.4 Independent Variable: Workload

The five (5) items on the salary questionnaire were taken from Abeysekera (2008). The respondent was given a five-point Likert scale to indicate their degree of agreement (1 being strongly disagree and 5 being strongly agree).

Operational Definition

The term "workload" refers to the combination of quantitative and qualitative demands made on an employee during a predetermined period of time. These demands include the quantity, complexity, and intensity of tasks, duties, or assignments that the employee is allotted. It takes into account elements including the quantity of tasks, time limits, mental or physical strain needed, and the perceived complexity or difficulty of the activity. The amount of work is not the only factor taken into account when determining an employee's workload; mental and physical strain as well as difficulties they face in completing tasks within the allotted time are also taken into account (Türkoglu & Cansoy, 2020).

Table 3.5

Adopted Measurements for Workload

Variable Name	Adopted Measurements	Sources
Workload	1. The staff members feel underutilized at work	Adopted from Abeysekera (2008)
	2. The level of labour that employees are expected to do is reasonable	
	3. Employees who can accomplish the assignment within office hours	
	4. Employees who receive reasonable on-call coverage on their day off	
	5. In order to finish their assignment, the personnel must arrive early at work or leave late from home	

Note. Adopted from Abeysekera (2008)

3.7.5 Independent Variable: Reward

The five (5) items on the salary questionnaire were taken from Abeysekera (2008). The respondent was given a five-point Likert scale to indicate their degree of agreement (1 being strongly disagree and 5 being strongly agree).

Operational Definition

Employee incentive systems are initiatives implemented by a business to recognize and incentivize individual and/or team members for their success. Although they are typically seen as distinct from salaries, they might have a financial component or otherwise cost the business money. The definition of reward in an organization is the distinction in status that is given to employees (Shalini, 2020).

Table 3.6

Adopted Measurements for Reward

Variable Name	Adopted Measurements	Sources
Reward	1. The employees find monetary bonuses to be highly motivating	Adopted from Abeysekera (2008)
	2. The employees valued public recognition and praise as much as or more than tangible rewards	
	3. The employees motivated by opportunities for career advancement and growth	
	4. The employees prefer rewards that offer immediate gratification over delayed rewards	
	5. The employees more motivated by personal satisfaction and achievement than external rewards	

Note. Adopted from Abeysekera (2008)

3.7.6: Independent Variable: Training and Development

The five (5) items on the salary questionnaire were taken from Abeysekera (2008). The respondent was given a five-point Likert scale to indicate their degree of agreement (1 being strongly disagree and 5 being strongly agree).

Operational Definition

Job satisfaction and training & development should be included in any definition of human resource management. Providing your employee with business training may not only prepare them but also serve as a great source of employee satisfaction. Competent employees are more capable of being given authority and doing excellent work, which increases their feeling of motivation and also increases their sense of ownership, willingness, and confidence. Satisfaction is the degree to which a goal is pursued with consistent effort.

Table 3.7
Adopted Measurements for Training and Development

Variable Name	Adopted Measurements	Sources
Training and Development	1. The employees have received the necessary training to carry out their tasks	Adopted from Abeysekera (2008)
	2. Morale in their division is really high	
	3. The employer considers the advice of the staff	
	4. The management of the workforce often evaluate how they perform at work	
	5. The workforce's bosses provide them specific advice regarding how they might develop	

Note. Adopted from Abeysekera (2008)

3.8 THE INSTRUMENTATION

The questionnaire is the main data gathering method for this investigation. A set of questionnaires, in the words of Sekaran (2003), is a collection of inquiries designed to elicit responses from respondents. The following sources provided the measurements utilized in this investigation. The first set of questions on the study's questionnaire asks participants about their history. These include their gender, age, marital status, responsibilities, education level, positions and working experience. Selecting the appropriate response from the list of options that matched each piece of information was required of each respondent. The research instruments' explanations are summed up in Table 3.8 below.

Table 3.8
Sources of Variable's Instruments

Variables	No. of Items	Coding	Scales	Sources
Part A Demographic Factor	7	A1 – A7		Author
Part B Salary	5	S1 – S5	5-point Likert scale	Adopted from Abeysekera (2008)
Part C Benefit Packages	5	BP1 – BP5	5-point Likert scale	Adopted from Abeysekera (2008)
Part D Workload	5	W1 – W5	5-point Likert scale	Adopted from Abeysekera (2008)
Part E Reward	5	R1 – R5	5-point Likert scale	Adopted from Abeysekera (2008)
Part F Training and Development	5	TD1 – TD5	5-point Likert scale	Adopted from Abeysekera (2008)
Part G Job Satisfaction	5	JS1 – JS5	5-point Likert scale	Adopted from Kishore (1999)
Total Items	37			

3.9 DATA COLLECTION PROCEDURES

The specified population provided the data for this investigation. Employees of Wilayah Persekutuan Putrajaya, the research target region, who worked in the IRBM, were the target respondents. The tool utilized to collect the data required for this investigation was a questionnaire. To obtain the data, researchers have requested participants to complete an online survey. To evaluate the suggested model, researchers gathered information from employees at Audit department, Collection department, Intelligence & Profiling department, Stamp Duty department, CKHT department and Customer Service department via an online poll. To develop the online survey, the researcher signed up for Google Forms, a free online survey tool. Once the questionnaire is created, a URL address is generated by the online survey.

A further email was sent out with the URL link, an introduction, and an invitation to take the survey. Respondents only have to click on the "URL link" to access the online questionnaire in order to begin answering questions. When respondents clicked the "Finish" button to complete the survey, the findings were sent to the researcher and entered into the survey database. Respondents were advised to follow the form's instructions and that their replies would be kept confidential, since the questionnaire was self-explanatory. In three months, the procedure was finished, and the target respondents returned all 200 completed surveys.

3.10 PILOT TEST

A pilot test is a short feasibility study that is used to examine various aspects of the techniques that will be employed in a bigger, more thorough, or confirmatory inquiry, according to Williams-McBean (2019). Çalış et al. (2022) state that the primary objective of a pilot study is to ensure that researchers do not begin a large-scale study without sufficient knowledge of the proposed methodologies, rather than to address specific research problems. A pilot research is essentially conducted to ensure that a costly, time- and money-consuming study does not include a fatal fault. A pre-test email invitation and pilot study were also included in this research, and Audit department received both. The researcher invited participants to participate in a web-based survey by attaching the study's questionnaires, which include questions on personal information, job satisfaction, salary, benefit packages, workload, reward and training & development.

Most of the questions used in this study were modified from other studies. The email also contained a letter of introduction and a direct link to the survey's website. Complete details, the goal of the study, survey instructions, the researcher's and the researcher's dissertation mentor's contact information were all included in the introductory message. It also concluded by stating that all information collected would be used exclusively for research purposes and would be kept private. By filling out an online survey, pilot study participants answered the questions. Upon completion of the pilot study, the researchers found that just 30 members of the whole targeted prospective demographic responded to the survey.

3.11 DATA ANALYSIS

A range of data analysis techniques were applied in addition to determining the link between the pertinent variables to arrive at the conclusion. Version 26 of the Statistical Package for Social Sciences (SPSS) was also utilized for the project's statistical analysis. The following are the analysis techniques.

3.11.1 Reliability and Validity of Survey Instrument

The study of assessing scale characteristics and the components that comprise the scales is known as reliability analysis. Sekaran (2003) states on page 203 that a measure's dependability indicates how well it is free from bias (error) and, consequently, how well it produces consistent measurements throughout time and across all of the instrument's components. To put it another way, a measure's dependability indicates how reliable and consistent the tool is in assessing the concept, which aids in determining the measure's quality. A measure is stable and resistant to situational changes if it remains constant throughout time, regardless of changes in the testing environment or the status of the respondents. Apart from that, the validity of an assessment is in how effectively it captures the intended meaning. Dependability, or the degree to which a measurement yields consistent findings each and every time, is not the same as this. As Sekaran (2003) points out, reliability and validity are not always synonymous in measurements.

Sekaran (2003) states on page 206 that face validity is a basic and uncomplicated indicator of content validity. Face validity denotes that the test items seem to measure the topic at least superficially. It is deemed incorrect by several academics to use face validity as a legitimate component of content validity. To make sure the data are accurate and trustworthy for research, data stability and consistency are measured using reliability. Furthermore, Cronbach's Alpha was employed to assess the data's consistency. The more regular and dependable the data are, the closer Cronbach's Alpha is to 1 (Sekaran, 2003, p. 311). Furthermore, it was considered that results in the range of 0.70 to 0.80 were satisfactory or acceptable. The coefficient alpha scales were displayed in Table 3.9.

Table 3.9
Coefficient Alpha Scales

Range in Scales	Consistency/Reliability
0.80 – 0.99	Very Good
0.70 – 0.80	Good
0.60 – 0.70	Fair
0.60 and below	Poor

Note. Adopted from Sekaran (2003)

The Cronbach's Alpha for measures of the elements that affect IRBM employees' job satisfaction was detailed in Table 3.10. The job satisfaction level of IRBM employees in Putrajaya is the dependent variable, and the Cronbach's Alpha value for this variable is 0.967. All of the independent variables had Cronbach's Alpha values that were higher than 0.6. Benefit packages has received the highest rating (0.986), followed by influencing variables like salary (0.974). Training & development is one of the influencing elements and has a score of 0.952. Additionally, rewards, another influential element, gets a ranking of 0.938. Finally, with a score of 0.813, workload has received the lowest ranking for impacting variables.

Table 3.10

The Summary of Reliability Coefficients (Cronbach Alpha) of the scales for the pilot study

Variables	Number of Items	Cronbach's Alpha Value (N = 30)
Job Satisfaction	5	0.967
Salary	5	0.974
Benefit Packages	5	0.986
Workload	5	0.813
Rewards	5	0.938
Training and Development	5	0.952

3.11.2 Correlation and Regression Instrument

Through the use of correlation analysis, researchers may determine the significance, direction, and strength of the correlations between the dependent variable (job satisfaction) and the independent factors (salary, benefit packages, workload, reward, training and development). The three presumptions of scale, normalcy, and linearity were established before any analysis was conducted. To put it simply, the data must be in the form of intervals or ratios and the variables must be related linearly. When there is no connection between the variables, the correlation value is zero. A correlation coefficient might range from -1.00 to 1.00. A connection with a correlation value of 1.0 was the best example of a positive correlation, and a relationship with a value of -1.0 was the finest example of a negative correlation, aside from that.

Table 3.11

Interpretation of Strength of Correlation

Correlation value, r	Strength of Relationship
± 0.70 or higher	Very High
± 0.50 to ± 0.69	High
± 0.30 to ± 0.49	Moderate
± 0.10 to ± 0.29	Low
± 0.01 to ± 0.09	Very Low
0.00	No Relationship

Note. Adopted from Pallant (2013)

This approach for the regression instrument was employed in studies with several independent variables. Using multiple regression analysis, it was possible to determine which independent variable was more crucial and why. It further clarified the reasons for the various changes in the dependent variable. Sekaran (2003) states that the primary goals of this study are to compute R-Squared and determine the relative contributions of each variable. The direction and connection between the dependent variable and the independent variables (salary, benefit packages, workload, reward and training & development) are displayed using R-Squared. It also demonstrates the relationship between the impacts of independent factors on the dependent variable (job satisfaction).

3.12 CONCLUSION

The researcher's methodology for the study is covered in this chapter. The link between the dependent and independent variables is displayed in the study framework. Furthermore covered in this chapter are the research design, data collection methods, measurements or questionnaires used, respondents, pilot test, validity and reliability, Cronbach Alpha value of the questionnaires, and data analysis procedures. The analysis's findings are the topic of discussion in the next chapter.



CHAPTER 4: RESULT AND DISCUSSION

4.1 INTRODUCTION

This chapter will describe the study's findings in great detail. This is done in an effort to interpret and present the findings thoroughly. The first portion of the report includes demographic data on the respondent's gender, age, marital status, amount of responsibilities, academic achievement, position and working experience. The data screening is emphasized in this study's second arrangement. The study's goals, which were to identify the factors influencing the degree of job satisfaction among IRBM employees, are described in the study's concluding part. The paper also examines the relationships between the following factors: salary, benefit packages, workload, rewards and training & development.

4.2 RESPONDENT'S DEMOGRAPHIC CHARACTERISTICS

The overall history of the IRBM employees in Putrajaya who decided to participate in this study is shown by the demographic analysis among the participants. The demographic factor of respondents in IRBM Putrajaya has been analyzed, as shown in Table 4.1. 200 respondents took part in the survey, of whom 57.5%, or 115, were male, and 42.5%, or 85 respondents, were female. In terms of age, 56.5% of respondents were within the range of 35 to 45 years old, whereas the corresponding figures for respondents under 25 years old, between 25 and 35 years old, and above 46 years old were, respectively, 1.5%, 39.5%, and 2.5%. According to calculations, 73.5% of all respondents are currently married, followed by a group of 16.5% who identified as being single.

Meanwhile, 9% checked the box for widows, and last but not least, 1% checked the box for widowers. In terms of the number of responsibilities they have, the majority of respondents—67.5%—acknowledged that they have one to five, while 35.7% indicated that they have none or none at all. Only 12.5% reported having six to ten responsibilities, while those with eleven to fifteen and more than sixteen indicated that they had no response. Moving on to the respondents' educational backgrounds, we see that 17 of them have completed Sijil Pelajaran Malaysia/Matriculation, 9 have a Sijil Tinggi Pelajaran Malaysia/Certificate, 99 have a Diploma, 52 have a Degree, 21 have a Master's and 2 have a Ph.D respectively.

Furthermore, 49.5% of all respondents for the post were in grades 27–36. While 23.5% of respondents were in the position grades 41–44, 8.5% were in the position grades 17 and below, and 7.5% and 6.5% were in the positions 48–52 and 54 and above, respectively. Last but not least, grades 22–26 recorded the fewest respondents with 4.5%. Following that, it is revealed that the majority of study participants—33.5%—have eleven to fifteen years of work experience, followed by 32% with five to ten years, 16.5% with less than five years, 14% with sixteen to twenty years spent working for IRBM, and 4%—or only 8 participants—with more than twenty years.

Table 4.1

Respondents' Demographic Profile

Variable	Frequency	Percentage (%)
Gender		
Male	115	57.5
Female	85	42.5
Total	200	100.0
Age		
Below 25 years old	3	1.5
25 – 34 years old	79	39.5
35 – 45 years old	113	56.5
More than 46 years old	5	2.5
Total	200	100.0
Marital Status		
Single	33	16.5
Widower	2	1.0
Widow	18	9.0
Married	147	73.5
Total	200	100.0
Responsibilities		
0	40	20.0
1 – 5	135	67.5
6 – 10	25	12.5
11 – 15	0	0
More than 16	0	0
Total	200	100.0
Education Level		
SPM/Matriculation	17	8.5
STPM/Certificate	9	4.5
Diploma	99	49.5
Degree	52	26.0
Master	21	10.5
PhD	2	1
Total	200	100.0
Positions		
Grade 54 and above	13	6.5
Grade 48 – Grade 52	15	7.5
Grade 41 – Grade 44	47	23.5
Grade 27 – Grade 36	99	49.5
Grade 22 – Grade 26	9	4.5
Grade 17 and below	17	8.5
Total	200	100.0

Working Experience		
Less than 5 years	33	16.5
5 – 10 years	64	32.0
11 – 15 years	67	33.5
16 – 20 years	28	14.0
More than 20 years	8	4.0
Total	200	100.0

4.3 DESCRIPTIVE ANALYSIS

This section discusses the descriptive statistics of the variables of study. There are six main variables in this study which includes salary, benefit packages, workload, reward, training & development and job satisfaction

The descriptive statistical analysis of the job satisfaction, salary, benefit packages, workload, reward and training & development performance is displayed in Table 4.2 below. The salary received a five-point Likert scale evaluation, with 2.39 being the lowest and 5 being the greatest. The standard deviation was .88283 while the mean value of the salary was 4.4971. The 4.4971 average score indicates a decent salary. Next, the benefit packages received a rating of 3.09 on the five-point Likert scale, with 5 being the highest. The mean value was 4.5628, and the standard deviation was .98939. The excellent degree of benefit packages is shown by the mean score of 4.5628. Furthermore, the workload received a rating of 1.46 on the five-point Likert scale, with 5 being the highest. The mean value was 3.8712, and the standard deviation was .63437. The average score of 3.8712 indicates that the performance of the employees is mediocre.

After then, the lowest and greatest ratings on the five-point Likert scale were 2.16 and 5.00, for reward respectively. The standard deviation value was .69213, while the mean was 4.3237. Given that the mean value is 4.3237, the reward level is substantial. The assessment on training and development received a five-point Likert scale evaluation, ranging from 1.95 (lowest) to 5 (highest). The mean value of 4.1628 indicates a respectable training and development, with a standard deviation of .78219. Finally, the job satisfaction score ranged from 2.50 to 5, with 5 being the highest. The standard deviation was .83594 and the average score was 4.0497. The average score of 4.0497 indicates that the job satisfaction among the employees is good. The summary of the descriptive statistics analysis is displayed in Table 4.2 below.

Table 4.2

Descriptive Statistics of Salary, Benefit Packages, Workload, Reward, Training & Development and Job Satisfaction (N=200)

Variable	Minimum	Maximum	Mean	Standard Deviation
Salary	2.39	5.00	4.4971	0.88283
Benefit packages	3.09	5.00	4.5628	0.98939
Workload	1.46	5.00	3.8712	0.63437
Rewards	2.16	5.00	4.3237	0.69213
Training and development	1.95	5.00	4.1628	0.78219
Job satisfaction	2.50	5.00	4.0497	0.83594

4.4 RELIABILITY ANALYSIS

In order to maintain the credibility and validity of our questionnaire used in this study, an evaluation of reliability has been performed. This involved calculating the reliability coefficients for each question related to the salary, benefit packages, workload, reward, training & development and job satisfaction using the Cronbach Alpha method. The resulting coefficients for all surveys exceeded 0.6, indicating strong reliability. Specifically, the salary score was 0.843, benefit packages score was 0.967, workload score was 0.726, reward score was 0.773, training & development score was 0.829 and job satisfaction score was 0.873. To provide a clear overview, Table 4.3 displays the reliability coefficients for each factor measured through Cronbach Alpha.

Table 4.3
Reliability Coefficients (Cronbach Alpha) of the scales

Variable	No. of Items	Alpha N= 200
Salary	5	0.843
Benefit Packages	5	0.967
Workload	5	0.726
Reward	5	0.773
Training and Development	5	0.829
Job Satisfaction	5	0.873

4.5 INFERENCE ANALYSIS

This section delves into the enlightening results of our inferential statistics research. As explained by Sekaran (2003), the purpose of inferential statistics is to establish connections between variables, distinguish disparities among different subgroups of a variable, and illuminate how the variability in a dependent variable can be explained by a select few independent variables. This section is divided into two subsections, each with its own unique focus. The first subsection (4.5.1) highlights the noteworthy findings of the Pearson correlation between the primary variables in our study. The second subsection (4.5.2) delves into the enlightening results of the multiple regression analyses, which were used to assess the validity of our study's hypothesis.

4.5.1 Pearson Correlation

The Pearson coefficient is a correlation measure used to determine the relationship between two variables on the same interval or ratio scale. Its calculation reveals the degree of correlation between independent variables and dependent variable. In this study, the Pearson correlation coefficient is utilized to compare and analyze the independent and dependent variables.

It is clear from Table 4.4 that all factors had a favourable relationship with job satisfaction. The benefit packages and salary had the greatest r values in this relationship, respectively, with ($r = .845$, $p < 0.01$) and ($r = .731$, $p < 0.01$). Training and development also produced ($r = .532$, $p < 0.01$). While the rewards and workload produced independent correlations of ($r = .476$, $p < 0.01$) and ($r = .389$, $p < 0.01$). In essence, there is a significant positive linear link between all of the study's variables and job satisfaction.

Table 4.4

Correlations among Salary, Benefit Packages, Workload, Reward, Training & Development and Job Satisfaction (N=200)

Variables	1(S)	2(BP)	3(W)	4(R)	5(TD)	6(JS)
1. Salary	1					.731**
2. Benefit Packages		1				.845**
3. Workload			1			.389**
4. Reward				1		.476**
5. Training & Development					1	.532**
6. Job Satisfaction						1

**Correlation is significant at the level 0.01 level (2-tailed)

4.5.2 Multiple Regressions

In this section, the study's testing of hypothesis is presented as the results. To evaluate five hypothesis, the study applied multiple regression analysis. This section is further divided into five subsections for a thorough examination. The first subsection explores the relationship between the salary and job satisfaction, while the last investigates the relationship between the training & development and job satisfaction.

4.5.2.1 Relationship between Salary and Job Satisfaction

Table 4.5 presents the results of the regression analysis for these theories. Using multiple regression analysis, this study aimed to explore the relationship between salary and job satisfaction. The findings, which are displayed in Table 4.5, indicate that 28.9% of the variation in job satisfaction can be explained by salary, with a statistically significant F value of 73.214 at $p < 0.05$. Furthermore, the regression analysis revealed that salary had a significant impact on job satisfaction, with a β value of .117 and a p value of < 0.05 . These results provide strong support for both hypothesis 1.

Hypothesis 1: A better salary will lead to greater job satisfaction among employees of IRBM

Table 4.5
Results of the Multiple Regression Analysis with Salary as Predictors of Job Satisfaction (N=200)

Variable	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	β	t	Sig.
Salary	.164	.042	.117	1.633	.105
$R^2 = .289$, Adjusted $R^2 = .276$, $F = 73.214$, $p < 0.05$					

4.5.2.2 Relationship between Benefit Packages and Job Satisfaction

Table 4.6 presents the results of the regression analysis for these theories. Using multiple regression analysis, this study aimed to explore the relationship between benefit packages and job satisfaction. The findings, which are displayed in Table 4.6, indicate that 24.1% of the variation in job satisfaction can be explained by benefit packages, with a statistically significant F value of 81.298 at $p < 0.05$. Furthermore, the regression analysis revealed that benefit packages had a significant impact on job satisfaction, with a β value of .110 and a p value of < 0.05 . These results provide strong support for both hypothesis 2.

Hypothesis 2: A better benefit packages will lead to greater job satisfaction among employees of IRBM

Table 4.6

Results of the Multiple Regression Analysis with Benefit Packages as Predictors of Job Satisfaction (N=200)

Variable	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	β	t	Sig.
Benefit Packages	.072	.036	.110	1.634	.104
$R^2 = .241$, Adjusted $R^2 = .236$, $F = 81.298$, $p < 0.05$					

4.5.2.3 Relationship between Workload and Job Satisfaction

Table 4.7 presents the results of the regression analysis for these theories. Using multiple regression analysis, this study aimed to explore the relationship between workload and job satisfaction. The findings, which are displayed in Table 4.7, indicate that 32.6% of the variation in job satisfaction can be explained by workload, with a statistically significant F value of 62.743 at $p < 0.05$. Furthermore, the regression analysis revealed that workload had a significant impact on job satisfaction, with a β value of .365 and a p value of < 0.05 . These results provide strong support for both hypothesis 3.

Hypothesis 3: An appropriate workload will lead to greater job satisfaction among employees of IRBM

Table 4.7

Results of the Multiple Regression Analysis with Workload as Predictors of Job Satisfaction (N=200)

Variable	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	β	t	Sig.
Workload	.322	.038	.365	5.195	.000
$R^2 = .326$, Adjusted $R^2 = .319$, $F = 62.743$, $p < 0.05$					

4.5.2.4 Relationship between Reward and Job Satisfaction

Table 4.8 presents the results of the regression analysis for these theories. Using multiple regression analysis, this study aimed to explore the relationship between reward and job satisfaction. The findings, which are displayed in Table 4.8, indicate that 24.7% of the variation in job satisfaction can be explained by reward, with a statistically significant F value of 66.297 at $p < 0.05$. Furthermore, the regression analysis revealed that reward had a significant impact on job satisfaction, with a β value of .301 and a p value of < 0.05 . These results provide strong support for both hypothesis 4.

Hypothesis 4: An appreciation reward given to an employee will lead to greater job satisfaction among employees of IRBM

Table 4.8

Results of the Multiple Regression Analysis with Reward as Predictors of Job Satisfaction (N=200)

Variable	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	β	t	Sig.
Reward	.209	.039	.301	4.103	.000
$R^2 = .247$, Adjusted $R^2 = .234$, $F = 66.297$, $p < 0.05$					

4.5.2.5 Relationship between Training & Development and Job Satisfaction

Table 4.9 presents the results of the regression analysis for these theories. Using multiple regression analysis, this study aimed to explore the relationship between training & development and job satisfaction. The findings, which are displayed in Table 4.9, indicate that 31.7% of the variation in job satisfaction can be explained by training & development, with a statistically significant F value of 73.425 at $p < 0.05$. Furthermore, the regression analysis revealed that training & development had a significant impact on job satisfaction, with a β value of .120 and a p value of < 0.05 . These results provide strong support for both hypothesis 5.

Hypothesis 5: A complete training and development provided will lead to greater job satisfaction among employees of IRBM

Table 4.9

Results of the Multiple Regression Analysis with Training & Development as Predictors of Job Satisfaction (N=200)

Variable	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	β	t	Sig.
Training and Development	.131	.038	.120	2.088	.038
$R^2 = .317$, Adjusted $R^2 = .309$, $F = 73.425$, $p < 0.05$					

4.6 SUMMARY RESULT OF HYPOTHESIS TESTING

Table 4.10

Summary Result of Hypothesis Testing Table

Hypothesis	Outcome
Hypothesis 1: A better salary will lead to greater job satisfaction among employees of IRBM.	Accepted
Hypothesis 2: A better benefit packages will lead to greater job satisfaction among employees of IRBM.	Accepted
Hypothesis 3: An appropriate workload will lead to greater job satisfaction among employees of IRBM.	Accepted
Hypothesis 4: An appreciation rewards given to an employee will lead to greater job satisfaction among employees of IRBM.	Accepted
Hypothesis 5: A complete training and development provided will lead to greater job satisfaction among employees of IRBM.	Accepted

4.7 CHAPTER SUMMARY

The statistical study found a significantly substantial relationship between benefits and job satisfaction among IRBM workers in Putrajaya. Other factors including income, the amount of work, training & development and rewards are not strongly related to the job fulfilment of the IRBM personnel. According to correlation data, employees at IRBM in Putrajaya have a favourable association between their income, rewards, and other incentives and how satisfied they are at work. But the relationship is poor. The amount of income received is closely related to job satisfaction among the IRBM employees. Among the employees of an IRBM in Putrajaya, the link between benefit packages and job satisfaction is the most crucial.



CHAPTER 5: DISCUSSIONS AND CONCLUSION

5.1 INTRODUCTION

The final portion of this study serves to wrap up the research and offer a comprehensive overview of the findings. Consisting of four sections, this chapter delves into the results of the study while also highlighting important contributions to the field of knowledge. Additionally, potential limitations of the study are addressed and suggestions for future research are presented. Lastly, the chapter concludes by summarizing the key points in section 5.5.

5.1.1 Salary and Job Satisfaction

The main focus of this research is to investigate the link between salary and job satisfaction among IRBM employees. After conducting a regression analysis with the independent variable being salary and the dependent variable being job satisfaction, the findings reveal a strong and positive correlation between employees' salary and their overall satisfaction at IRBM. This outcome is consistent with earlier research, according to Jenitta (2021), a key strategy for fostering job satisfaction is to offer higher wages in order to establish a strong connection between employers' desires and their level of commitment. By providing employees with higher compensation, employers can meet their needs, promote loyalty, and enhance the overall employer-employee dynamic. Apart from that, the study results validate the hypothesis. According to Asaari et al. (2019), offering higher wages and additional perks to employees has the potential to significantly improve their work output. With these incentives, employees are more motivated to work harder, ultimately leading to higher job satisfaction that ultimately benefit the company.

5.1.2 Benefit Packages and Job Satisfaction

Studying how benefit packages and job satisfaction among IRBM employees relate to one another is the study's secondary goal. The outcome indicates that benefit packages were positively and substantially correlated with employee job satisfaction in the IRBM after regressing the independent variable (benefit packages) against the dependent variable (job satisfaction). The findings in this research is consistent from previous study, according to Kamalaveni et al. (2019) suggest that one of the key challenges in attracting and retaining capable staff while simultaneously ensuring job satisfaction lies in the offering of employee perks. Their findings highlight the importance of providing attractive and desirable benefit packages as a major hurdle for companies seeking to attract top talent and maintain a content workforce. Other than that, according to Al-Zoubi (2012), enhancing benefit packages has a profound impact on employee satisfaction, regardless of whether they work in the public or private sectors. The study highlights the critical role of improving benefits in fostering overall job satisfaction within different organizational environments. This finding emphasizes the positive, wide-reaching impact that enhanced benefit packages have on employees' overall well-being and satisfaction.

5.1.3 Workload and Job Satisfaction

The third objective of this research is to study the association between workload and job satisfaction among IRBM employees. Upon conducting a regression analysis with workload as the independent variable and job satisfaction as the dependent variable, the findings suggest a strong and positive correlation between the employees' workload and their satisfaction with their job at IRBM. The findings in this research is consistent from previous study, based on Szromek and Wolniak's (2020) findings, the excessive administrative workload of academic staff can significantly affect their job satisfaction. This illuminates the crucial link between educators' sense of fulfilment and their level of administrative burdens. According to Yadewani et al., (2021), workload includes all the tasks and responsibilities bestowed upon an individual within a designated timeframe. Apart from that, the study results by Alkhraishi et al. (2023) validate the hypothesis. Based on their study, it has been revealed that working within tight time restraints can result in high levels of stress and discontentment within the workplace. The paper sheds light on how severe time limitations can greatly affect employees, leading to elevated stress levels and a decline in job satisfaction. This highlights the significant adverse effects that strict time constraints can have on an individual's overall well-being and job satisfaction.

5.1.4 Reward and Job Satisfaction

The fourth objective of this research is to study the association between reward and job satisfaction among IRBM employees. Upon conducting a regression analysis with reward as the independent variable and job satisfaction as the dependent variable, the findings suggest a strong and positive correlation between the employees' reward and their satisfaction with their reward received at IRBM. The findings in this research is consistent from previous study, according to Grammar's (2020) study, enhancing employee job satisfaction involves prioritizing non-financial factors, with rewards being the most essential one. This highlights the critical role of rewards in positively influencing overall job satisfaction among workers. Moreover, the results of this investigation are in line with those of earlier research, according to Khan et al. (2021), employees are driven to excel in their job and stay motivated by internal incentives such as recognition, progress, feedback, and opportunities, rather than external rewards such as salary. Their research highlights that factors like personal growth opportunities, recognition, feedback, and career advancement hold greater weight in determining employee drive and contentment compared to monetary rewards alone.

5.1.5 Training & Development and Job Satisfaction

The fifth objective of this research is to study the association between training & development and job satisfaction among IRBM employees. Upon conducting a regression analysis with training & development as the independent variable and job satisfaction as the dependent variable, the findings suggest a strong and positive correlation between the employees' training & development and job satisfaction at IRBM. The findings in this research is consistent from previous study which found businesses that prioritize providing their employees with opportunities for training and development have been found to have lower employee turnover rates and higher levels of employee satisfaction, based on research by Rawat (2021). This highlights the importance of investing in employee growth and career advancement through effective training and development initiatives, as it greatly contributes to creating a positive work environment and retaining happy employees within a company. Furthermore, Employee training and development is an essential driver of job satisfaction, as evidenced by the research conducted by Kumari et al. (2022). Their study underscores the ongoing impact of these initiatives on employees' overall satisfaction in their roles.

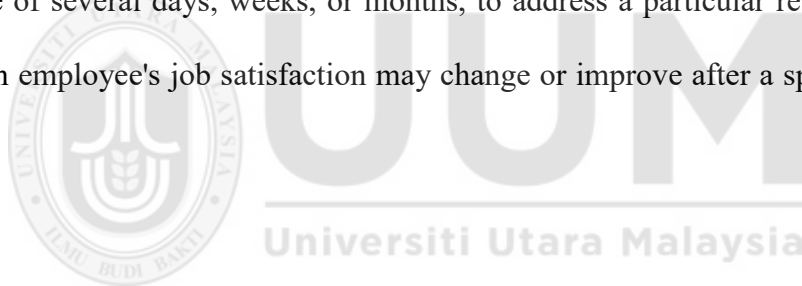
5.2 IMPLICATION OF THE STUDY

The study's conclusions contribute to both theory and practice. This research adds to the corpus of knowledge. This study's theoretical contribution provides insight into how job satisfaction is influenced by salary, benefit packages, workload, reward and training & development. The results of this study showed that job satisfaction is significantly predicted by the salary, benefit packages, workload, reward and training & development. It has an impact on some groups of individuals in addition to the practical aspect. This study might be helpful to IRBM employees or management.

From a practical standpoint, the study's findings can help the IRBM find appropriate applicants for open positions. The results of the study will also help the government sector create effective pre-emptive measures that may be used to lessen employee issues. To support these employees in their degree of effectiveness in their jobs, the IRBM's management has to have a plan in place to increase workplace satisfaction. A positive work atmosphere and other workplace elements will increase their motivation to boost employee performance. Additionally, this research helps taxation industry employees by giving applicants a clearer picture of the workplace culture and potential advantages from the company.

5.3 LIMITATIONS OF THE STUDY

A few limitations need to be taken into account when conducting the study. The study's first limitation is the small amount of respondent input. The low responder response rate makes it challenging to condense the study's conclusions. Apart from that, this study had a small sample size. Although the truth that respondents can get more information from different IRBM states, the study's respondents are mostly IRBM employees in Wilayah Persekutuan Putrajaya, and they are acclimating to a specific sample. As a consequence, because of the research's time constraints, the study's findings cannot be generalized or linked to those of other IRBM states, which might affect their findings. This study also has a cross-sectional design because the data was gathered all at once. A study using a "cross sectional design" gathers data just once, perhaps over the course of several days, weeks, or months, to address a particular research question. For instance, an employee's job satisfaction may change or improve after a specific period of time.



5.4 RECOMMENDATION FOR FUTURE RESEARCH

The scope of the upcoming studies should be broadened to include other features or aspects from both the staff's and employer's perspectives in order to examine the factor determining job fulfilment in IRBM. Future studies should also include additional variables, such as the culture of organizations in IRBM. If practicable, the information obtained and evaluated might be expanded to include a lot more independent factors in subsequent research. In order to gather a sizable number of targeted respondents who would strongly support the analysis and conclusions, it is also advised to widen the scope of the next research by incorporating other IRBM branches across various demographic areas of Malaysia. Additionally, it is crucial to note the methodological restrictions of the research included in this analysis. In the future, the researcher advises incorporating more methodological analyses to broaden the study's scope. Future study may add more specific questions to the questionnaire that was supplied.

Certain of the research's drawbacks could be used as a basis for the years to come, far more extensive research. The research was conducted as a guide to identify the characteristics that affect job satisfaction among employees of Putrajaya's IRBM. In addition, studies revealed that there are still more factors that need to be kept secret in order to increase job satisfaction among IRBM employees. The researcher's results and analysis have clarified the study. The author points out that future studies on determining the degree of job fulfilment among IRBM employees should concentrate on a number of additional variables in addition to wages, employee benefits, the amount of work, incentives, and development and training. In addition, a better understanding of the characteristics of an organization or the elements that have the greatest impact on employee job satisfaction in IRBM may allow the organization to make changes to their management strategies that will increase employee job satisfaction.

5.5 CONCLUSION

Overall, the link between the salary, benefit packages, workload, reward, training & development and job satisfaction in the IRBM has been covered in chapter 5 of this study. It illustrates how salary, benefit packages, workload, reward and training & development are five important, positive aspects that affect job satisfaction. Understanding the factors that influence job satisfaction is crucial because it will enable the IRBM to make appropriate adjustments to the salary, benefit packages, workload, reward and training & development structure.



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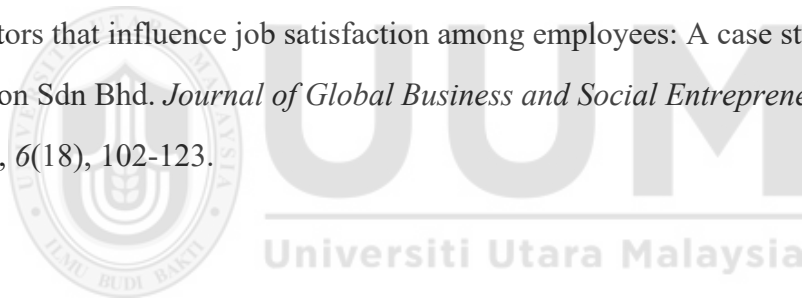
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APPENDICES

Appendix 1: Set of Questionnaire



QUESTIONNAIRE

Dear Respondents,

I am a Master of Science Management student of Universiti Utara Malaysia and conducting a survey which entitled “Factors Influencing Job Satisfaction Among Inland Revenue Board of Malaysia (IRBM) Employees”.

I understand that your time is valuable and many demands are made upon it by your heavy workload. However, your participation in this survey, which will require only about 10-15 minutes of your time, is vital to the success of this study. All information provided in this questionnaire will be confidential for the present study purposes. No information pertaining to individuals will be divulged to any third person or organization. In sum, the information obtained in this study will be used purely for academic purposes only.

Should you have any queries regarding this research please do not hesitate to contact me at zaim.hasil@gmail.com. Thank you very much for your cooperation in responding to the questionnaire. Your participation in this study is greatly appreciated.

Yours sincerely,

Khairul Zaim bin Tumeran (829436)

Master of Science Management

Universiti Utara Malaysia Kedah Malaysia

Email: zaim.hasil@gmail.com

Instruction: The following item are related to personal information. Please **TICK (/)** or **WRITE** your response. Please answer the following items. Your personal information will be kept confidential.

PART A: PERSONAL INFORMATION

1. Gender:

Male	
Female	

2. Age:

Below 25 years	
25-34 years	
35-45 years	
More than 46 years	

3. Marital Status:

Single	
Widower	
Widow	
Married	

4. Responsibilities

0	
1-5	
6-10	
11-15	
More than 16	

5. Education Level

SPM/Matriculation	
STPM/Certificate	
Diploma	
Degree	
Master	
PhD	

6. Positions

Grade 54 and above	
Grade 48-Grade 52	
Grade 41-Grade 44	
Grade 27-Grade 36	
Grade 22-Grade 26	
Grade 17 and below	

7. Working Experience

Less than 5 years	
5-10 years	
11-15 years	
16-20years	
More than 20 years	

PART B: SALARY

Instruction: The following statement is your opinion regarding salary. Please TICK (/) to indicate to what degree you agree or disagree for each statement.

	Please tick the most appropriate choice	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	The basic salary for the employee is consistent with their rank					
2	The staff's fulfilment with the yearly rise offered by the business					
3	The increasing process is clear and uncomplicated					
4	How successfully employees do their duties determines their yearly increase					
5	An employee's basic salary is modified in accordance with their academic credentials					

PART C: BENEFIT PACKAGES

Instruction: The following statement is your opinion regarding benefit packages. Please TICK (/) to indicate to what degree you agree or disagree for each statement.

	Please tick the most appropriate choice	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Staff members have sufficient days off to plan their journey					
2	The organization's retirement plan is handy for the staff					
3	The organization's health coverage fully covers staff and families					
4	The personnel is completely aware of every advantage provided by the business					
5	Employee satisfaction with additional advantages offered by the company					

PART D: WORKLOAD

Instruction: The following statement is your opinion regarding workload. Please TICK (/) to indicate to what degree you agree or disagree for each statement.

	Please tick the most appropriate choice	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	The staff members feel underutilized at work					
2	The level of labour that employees are expected to do is reasonable					
3	Employees who can accomplish the assignment within office hours					
4	Employees who receive reasonable on-call coverage on their day off					
5	In order to finish their assignment, the personnel must arrive early at work or leave late from home					

PART E: REWARD

Instruction: The following statement is your opinion regarding reward. Please TICK (/) to indicate to what degree you agree or disagree for each statement.

	Please tick the most appropriate choice	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	The employees find monetary bonuses to be highly motivating					
2	The employees valued public recognition and praise as much as or more than tangible rewards					
3	The employees motivated by opportunities for career advancement and growth					
4	The employees prefer rewards that offer immediate gratification over delayed rewards					
5	The employees more motivated by personal satisfaction and achievement than external rewards					

PART F: TRAINING AND DEVELOPMENT

Instruction: The following statement is your opinion regarding training and development.

Please TICK (/) to indicate to what degree you agree or disagree for each statement.

	Please tick the most appropriate choice	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	The employees have received the necessary training to carry out their tasks					
2	Morale in their division is really high					
3	The employer considers the advice of the staff					
4	The management of the workforce often evaluate how they perform at work					
5	The workforce's bosses provide them specific advice regarding how they might develop					

PART G: JOB SATISFACTION

Instruction: The following statement is your opinion regarding job satisfaction. Please TICK (/) to indicate to what degree you agree or disagree for each statement.

	Please tick the most appropriate choice	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	The employees might get more excited about working together to complete tasks at work					
2	If the management is present, the staff may offer creativity and find solutions to issues					
3	The urge to keep going with this business increased					
4	The employees can't finish the task in a group discussion					
5	Employees will leave the company if they are given tempting offers from other businesses					

THANK YOU FOR YOUR KIND PARTICIPATION

Appendix 2: Turnitin Result

CORRECTION VERSION 2

ORIGINALITY REPORT

13%	10%	5%	4%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	etd.uum.edu.my Internet Source	5%
2	eprints.unram.ac.id Internet Source	1%
3	Submitted to Open University Malaysia Student Paper	1%

