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**THE IMPACT OF FRONT-OFFICE BACK-OFFICE (FOBO) STRUCTURE
ON EMPLOYEE MENTAL HEALTH, PRODUCTIVITY AND
ORGANIZATIONAL SUCCESS: A CASE STUDY OF THE INLAND
REVENUE BOARD OF MALAYSIA (IRBM)**



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UUM
Universiti Utara Malaysia

**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA**

MAY 2024

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ON EMPLOYEE MENTAL HEALTH, PRODUCTIVITY AND
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REVENUE BOARD OF MALAYSIA (IRBM)**



**Project Paper Submitted to
Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM),
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in Partial Fulfillment of the Requirement for the Master of Science
(International Accounting)**



Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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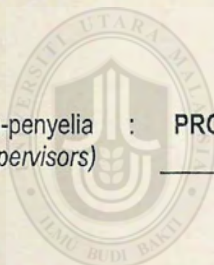
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ABSTRACT

This research aims to gain insights into the newly introduced Front-Office Back-Office (FOBO) structure and its impact on employee mental health, productivity and organizational success at the Inland Revenue Board of Malaysia (IRBM). The significance of the study comes from the important role of the IRBM employees in tax collection for the development of the country. A qualitative approach was employed, utilizing a semi-structured interview method, involving 25 respondents from four IRBM offices. This research reveals that there is a varied understanding of FOBO among the respondents. However, there is a common theme of respondents appreciating the flexibility that it offers in terms of work location and schedule. This aspect of FOBO is generally well-received and contributes to work-life balance. Respondents have a strong commitment to meeting Key Performance Indicators (KPI), which will continue to increase in the presence of FOBO or not, and this is the main reason why they are stressed. Respondents provide valuable suggestions for improving FOBO and enhancing employee mental health and productivity such as providing internet allowances, implementing job rotations to foster staff interaction, offering recreational activities, conducting team-building exercises, relocating them to their hometown and reducing performance targets KPI. This study provides evidence that aligns with the Job-Demand-Control-Support (JDCS) model by Johnson and Hall. In the context of implementing FOBO, it underscores the model's relevance by shedding light on how changes in job processes can influence employee mental health particularly when employees are tasked with achieving specific goals but receive minimal support from the management. Future research should include the management perspectives by exploring the insights of IRBM management regarding the rationale behind FOBO structure implementation, any new systems or restructuring programs in the future as well as their strategies for addressing KPI.

Keywords: IRBM, mental health, FOBO, KPI, stress

ABSTRAK

Kajian ini meneroka pandangan mengenai kebaikan dan cabaran struktur baharu FOBO dan impak pada kesihatan mental, produktiviti dan kejayaan organisasi di kalangan pekerja Lembaga Hasil Dalam Negeri Malaysia (LHDNM). Kajian ini penting memandangkan pekerja LHDNM memainkan peranan bagi pembangunan negara melalui kutipan cukai. Pendekatan kualitatif telah digunakan, dengan menggunakan kaedah temu bual separa berstruktur, melibatkan 25 responden dari empat pejabat LHDNM. Kajian ini menunjukkan bahawa terdapat pemahaman yang berbeza mengenai FOBO di kalangan responden. Walau bagaimanapun, terdapat tema yang umum di mana responden menghargai fleksibiliti FOBO dari segi lokasi dan jadual kerja. Aspek FOBO ini secara umumnya diterima dengan baik dan menyumbang kepada keseimbangan di antara kerja dan kehidupan. Responden mempunyai komitmen yang tinggi untuk mencapai 'Key Performance Indicators' (KPI), walau bagaimanapun KPI akan terus meningkat sama ada dengan kehadiran FOBO atau tidak, dan ini adalah sebab utama mengapa mereka berasa tertekan. Responden memberikan cadangan tambah baik FOBO dengan memberi elaun internet, melaksanakan pusingan kerja untuk memupuk interaksi di kalangan pekerja, menawarkan aktiviti rekreasi, mengadakan latihan, pekerja ditugaskan berdekatan kampung halaman dan mengurangkan sasaran KPI. Dalam konteks pelaksanaan FOBO, kajian ini menyokong model 'Job-Demand-Control-Support' (JDCS) oleh Johnson dan Hall di mana terdapat hubung kait dalam perubahan pekerjaan dengan tahap tekanan pekerja. Menurut model ini, perubahan dalam proses kerja boleh memberi kesan kepada kesihatan mental pekerja terutama sekali apabila pekerja diberikan tugas dengan bantuan yang minima daripada pihak pengurusan. Kajian masa hadapan seharusnya merangkumi pandangan pengurusan LHDNM mengenai rasional di sebalik pelaksanaan struktur FOBO, sistem atau struktur baharu pada masa akan datang serta strategi mereka untuk menangani isu KPI.

Kata kunci: LHDNM, kesihatan mental, FOBO, KPI, stres

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LIST OF ABBREVIATIONS

IRBM	Inland Revenue Board of Malaysia
<i>LHDNM</i>	<i>Lembaga Hasil Dalam Negeri Malaysia</i>
WHO	World Health Organization
FOBO	Front-Office Back-Office
GDP	Gross Domestic Products
KPI	Key Performance Indicators
SDG	Sustainable Development Goals
HR	Human Resources
VSS	Voluntary Separation Scheme
JDCS	Job-Demand-Control-Support
KL	Kuala Lumpur
LLP	Lean Pacesetter Program
HMRC	Her Majesty Revenues & Customs
LM	Lean Management
OM	Operational Management
SL	Senior Leadership
R_n , KL	Respondent, Kuala Lumpur
R_n , J	Respondent, Johor
R_n , K	Respondent, Kedah
R_n , Kn	Respondent, Kelantan
WFH	Work From Home
HQ	Headquarter
SOD	State Operational Director

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CHAPTER 1: INTRODUCTION

1.1 Background of the Study

There is a growing awareness of the importance of employees' mental health making it one of the most important aspects of organizations today. The World Health Organization (WHO) defines mental health as a condition of overall wellness where individuals recognize their capabilities, effectively manage typical life pressures, achieve productivity and fulfillment in their work, and actively contribute to their community. Mental disorders and disorders related to psychoactive substances are widespread worldwide, causing significant impacts on morbidity, disability, and premature death (WHO, 2023). According to the Australian Government Department of Health and Aged Care (2022), mental health profoundly affects various dimensions of an individual's life, including their ability to cope with stress, establish relationships and perceive themselves and their environment. Work-related factors, such as excessive work hours (Lingard & Turner, 2022) and low job control (Milner et al., 2019), often contribute to these stressors.

“Mental health is a universal human right”, the 2023 World Mental Health Day Theme, observed annually on October 10th, revolves around the global theme of promoting awareness and action on mental health matters. This international occasion serves to galvanize efforts for mental health advocacy and education worldwide, fostering collaboration among various stakeholders such as governments, mental health professionals, employers, employees and community members.

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7.0 APPENDIXES

APPENDIX A: PERMISSION LETTER



UUM/COB/P-40
19 October 2023

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

DATA COLLECTION

COURSE : MASTERS PROJECT
COURSE CODE : BPMZ6996
LECTURER : ASSOC. PROF. DR. NOR ZALINA BINTI MOHAMAD YUSOF

This is to certify that the following is a postgraduate student from UUM College of Business, Universiti Utara Malaysia. He is pursuing the above-mentioned course which requires him to undertake an academic study and prepare an assignment. The details are as follows:

NO.	NAME	MATRIC NO.
1.	MOHD FIERDAUS BIN AKOP	831484

In this regard, I hope that you could kindly provide him with assistance and cooperation so that he can successfully complete the assignment given. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance are very much appreciated.

Thank you.

"MALAYSIA MADANI"
 "BERKHIDMAT UNTUK NEGARA"
 "KEDAH SEJAHTERA - NIKMAT UNTUK SEMUA"
 "ILMU BUDI BAKTI"

Upholding the principles of trust and integrity


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APPENDIX B: SEMI-STRUCTURED INTERVIEW QUESTIONS



Semi-structured interview questions consist of:

- 1) Respondent's background (Name, age, working experience and location)
- 2) What do they understand about FOBO?
- 3) What do they think about it, is there any difference before FOBO?
- 4) What are the benefits and challenges of FOBO?
- 5) What do they understand about mental health? What are the consequences of poor mental health? What can they suggest to improve mental health?
- 6) Is there anything that they want to share?

Respondents from the IRBM KL Office

Respondent	Comments	Remarks	Notes
1	KPI increase every year regardless of pre or post-FOBO.	Annoyed	KPI Trends
	Prefer FOBO as can focus on my own unit. Previously had to be involved with another unit.		Silo working
	Can opt for WFH if not feel like going to work- don't want to get ready, traffic and tolls.	Happy and smiling	Reduce commuting time
	Can save up (Petrol/Toll charges) and more time with family.	Happy and smiling	Save money
	Silo and less events after FOBO.		Silo working
2	KPI increase every year regardless of pre or post-FOBO.		KPI Trends
	Prefer working from the office but would love to enjoy WFH at		Reduce commuting time

	least 2-3 times a week.		
	Can save commute time. Toll, petrol and food costs.		Reduce commuting time & save money
	Always looking forward to the weekend for 'healing'.		Healing
	Silo and less events after FOBO.		Silo working
	The Kelantan office enjoys fewer KPI with the same salary-grading system.		High KPI in KL
3	KPI increase every year regardless of pre or post-FOBO.		High KPI in kl
	The Kelantan office enjoys fewer KPI with the same salary-grading system.		Lesser KPI outside KL
	Sign up for gym classes to release tension.		Gym class to release tension
	Excited for the weekend/long holidays.		Healing
4	KPI increase every year regardless of pre or post-FOBO.		High KPI
	Enjoy FOBO, I hate going to work- getting ready early, traffic, and having to burden my husband to drive me to work.		Reduce commuting time
	Already have a system that can be accessed 24 hours and calls can be diverted.		Work From Home

5	KPI is getting higher because of high collection requirements from the government.	Sighs and continues to smoke	High KPI
	If we achieve the KPI, it will increase every year.	Annoyed. Eyes-crossed	KPI
	If I had been given VSS and received 3 Million I would accept VSS.	Feeling hopeful	VSS/Quit Job
	I wish I won the lottery so I don't have to work another day.	Being sarcastic laugh jokingly	Quit Job
6	KPI increase every year regardless of pre or post-FOBO.		High KPI
	Pressure from the government. Should focus on Customs as well.		Pressure from the government
	Less chance of getting promoted.		Promotion
	The Kelantan office enjoys fewer KPI with the same salary-grading system.		Lesser KPI outside KL
7	KPI increase every year regardless of pre or post-FOBO.		High KPI
	Enjoy FOBO- do not have to get ready early, avoid traffic and petrol/toll charges.		Reduce commuting time
	Enjoy 'healing' on the weekend to release tension.		Healing
	Silo and less events after FOBO.		Silo working

	Always looking forward to the weekend.		Healing
8	KPI increase every year regardless of pre or post-FOBO.		High KPI
	Enjoy FOBO- don't have to get ready early, avoid traffic and petrol/toll charges.		Reduce commuting time
	Silo and less events after FOBO.		Silo working
	Always looking forward to the weekend.		Healing
	Wants to change to another section if KPI increases.		Change to a different unit



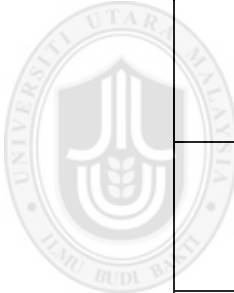
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Respondents from the IRBM Johor Office

Respondent	Comments	Remarks	Notes
1	He thinks FOBO was introduced because the management wants us to be together in a smaller group.	Not sure about the answer	Smaller group
	The Benefit of FOBO is the sharing of sources since staff are grouped into the same section.		sharing sources
	However there is a lack of information/knowledge due to staff still sticking to old ways of doing things.	Feeling ironic	Lack information
	FOBO makes things more lenient as you can clock in digitally rather than clock in at the terminal compared to before FOBO.	Happy and smiling	Leniency
	Decision-making is hard since many staff are not in the office to discuss together.		Smaller group
	With FOBO, KPI can be shared among staff in the same state office.		KPI
	He thinks KPI in Johor and KL is about the same.	Unsure	KPI
	Happy to be working in Johor because this is where he lives with his family.	Happy and smiling	Work location
	Talking about mental health is something related to burnout and stress.		Stress
	Sometimes take holidays to unwind such as travelling and staycation but need to finish work first.	Annoyed	Healing
	To improve the mental health of staff, more bonuses and perks from the management.		Perks

2	She suggests that FOBO is when staff can work anywhere not necessarily in the office.		Work anywhere
	The benefit of FOBO is the flexibility of work since physical attendance at the office is not necessary but it is difficult to meet staff at the office.		Work flexibility
	However there is room for dishonesty by the employees. They might take advantage such as going on holidays without applying for leave since they can just clock in digitally.		Dishonesty
	FOBO requires an internet connection and the cost of setting up an office at home is a challenge.		Set up cost
	KPI after FOBO: Requires quality since guidance is limited.		KPI
	She always tries to meet the KPI because it ties in with the bonus.		KPI
	Happy to be working in Kluang because the working environment is good and can work anywhere as long there is a laptop and internet.	Happy and smiling	Work location
	Mental health is important to deliver work efficiently.		Burn out and depression

	Weak mental health will affect relationships with family and colleagues, burn out and depression.		
	Sometimes takes days off because she is away from her family and heavy workload but tries to stay positive but needs to finish work first before can take leave.	Thinks about KPI	Healing but KPI first
	Suggest improving FOBO by following the rules set by the management.		Follow rules
	To improve mental health staff for management to provide a room, gym room, facial classes and sports club for employees.	Hopeful	Perks
3	She thinks FOBO is work flexibility. Can work anywhere.		Flexibility
	Work flexibility gives more time for employees to plan work and daily chores thus productivity may increase.		Flexibility
	However there is room for dishonesty by the employees but since there are KPI, employees to achieve they still have to do the job.		Dishonesty
	Employees tend to compromise job quality as there is a lack of guidance as long as they achieve KPI.		Job quality

	Give staff telephone bill benefits to communicate with taxpayers when at home.		Perks/Benefits
	KPI is aligned with the flexibility and trust given by the management.		KPI
	The KPI for Johor is acceptable.		KPI
	She feels comfortable working in Johor because this is where her family lives.		Work location
	She has no idea about mental health issues.		No idea
	Usually take leave to unwind just like after and before FOBO to spend time with family.		Same as before FOBO
	Suggest to improve FOBO is to continue to be able to work from home fully.		Work from home
	To improve mental health, to give training.		Trainings
	FOBO means the front office back office introduced the aftermath covid-19 to have less face-to-face interaction.		Covid-19 aftermath
	Benefits FOBO: Taxpayers tend to contact via email and telephone rather than coming to the office.		Digitalised
	Employees need to be independent because less guidance from the supervisor is one of		Less guidance

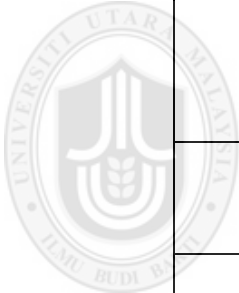
4	the weaknesses of FOBO.		
	Before FOBO needed to work normal working hours now is more flexible but staff tend to do work casually and forego quality because no checker.		Flexibility
	Less social interactions after FOBO since most times stay at home. Before FOBO needs to come to the office, can have discussions.		Silo
	KPI after FOBO can be achieved as the KPI is by the number of staff.		Achievable KPI
	Feels comfortable working from home.		Work from home
	She thinks mental health is when we achieve work-life balance. Work and life must be separated.		Work-life balance
	Have thoughts about taking holidays when too much workload. Just leave your laptop at home.		No laptop on weekends
	Improve FOBO for the management to be alert if employees' mental health is disturbed and don't call staff after 5 pm and ask staff to go back before 6 pm if they come to the office.		Work-life balance
	She thinks FOBO is work flexibility. Can work anywhere and not restricted to		Flexibility

	work at the office only.		
	However, she feels distant from her superior due to a lack of guidance.		Lack of guidance
	Previously work as a team, after FOBO everyone seems to be working independently without much supervision. Thus do not understand the needs of the management.		Silo
	KPI is about the same as the previous and after FOBO.		Achievable KPI
	KL and Johor Bahru do not have much difference in KPI, but if compared to KL and Kelantan or Kedah she thinks KL has the highest KPI.		Notice KL has high KPI
	She thinks mental health issues concern too much thinking about something or problems that we are facing until feeling burned out.		Burn out
	Take holidays to unwind from too much workload, when no longer productive even bringing her tasks to be settled at home.		Taking holidays
	One way to release stress is not to open a laptop during weekends.		No laptop on weekends
	She thinks bringing back before FOBO is better when we have different states		Bring back before FOBO

	operating independently.		
	She suggests that to improve mental health, perks and benefits should be improved.		Perks & benefits
6	FOBO means front office back office but he feels unsure about the changes that the management wants to deliver. It feels like changes in the hierarchy of management.		Changes in management hierarchy
	He is not clear on the benefits of FOBO because the system is kind of haywire when all offices in states are grouped into one office state.		Haywire system
	He feels like it is hard to know everyone and not close to them so how come suddenly has to work together as a team?.	Rhetoric	Silo
	Before FOBO, work together in the same branch, now when FOBO was implemented, the work culture was different, only focusing on their section rather than the whole office.		Silo
	The head of the office does not know him, so he thinks he needs to compete for a promotion.	Sighs	Left out
	He thinks KPI increases every year, there must be some sort of injustice.		High KPI

	He thinks the KPI in Johor is the same as KL.		High KPI
	However feels grateful to be working here because his family is close to Johor.		Work location
	He thinks of mental health issues when feeling stressed and cannot cope with them, so he needs to recharge his mind through vacations, exercises, and marathons.		Stress
	He thinks the benefits of FOBO can be improved but he would like to get back to before FOBO when every state has 3-4 different offices.		Go back before FOBO
	He suggests that perks should be improved such as employee benefits.	Hopeful	Perks
7	He thinks FOBO is flexibility to perform assigned daily job scope within the prescribed working hours at least 8 hours at any place.		Flexibility
	The benefit of FOBO is daily tasks can be done according to their schedule.		Flexibility
	The weakness of FOBO is widening the communication gap between staff.	Sad	Lack of communication
	However After FOBO, less time commuting to work which is good.		Reduce commuting time

	The challenge of FOBO is rigorous monitoring from superiors may develop micro-managing.		Micro-managing
	KPI is revised to be higher to commensurate with the flexibility of working hours.		High KPI
	Compared to KL, KL has a higher KPI because of the geographical area.		KL has higher KPI
	He likes working in Johor due to the diverse background of staff contributing to the development of ideas.		Diverse background
	He thinks mental health issues are when they disturb one's ability mentally and physically.		Disturb one's ability
	Improve mental health, FOBO must continue to be implemented, don't inflict unnecessary guilt on employees who adopt FOBO.	Hopeful	Work from home
8	KPI is getting higher because of high collection requirements from the government.	Sighs and continues to smoke	High KPI
	FOBO means working anywhere and benefits employees.		Flexibility
	The weakness of FOBO is the lack of supervision from superiors.		Lack of supervision
	Overall FOBO is better because	Happy and smiling	Less bureaucracy

	workflows require less bureaucracy.		
	But at the same time FOBO makes us less bonding together.		Silo
	KPI after FOBO is better because based on own approval but higher than before.		High KPI
	Happy to be working in Johor because my family is here.		Work location
	Understand that mental health has got something on being stressed and overworked but never taking off holidays because of stress at work.		Stress
	Take holidays just because want to spend time with family.		Vacation
	To improve FOBO, give internet allowance.	Laughing	Perks
	Increase mental health by giving courses to staff.	Hopeful	Trainings

Respondents from the IRBM Kedah Office

Respondent	Comments	Remarks	Notes
1	FOBO is a concept to reduce red tape.		Red tape
	As for the back office, involves indirect communication with taxpayers, focussing on the details of documentation.		Back end
	It is to increase efficiency and reduce bureaucracy by reducing so many levels of approvals.		Reduce bureaucracy
	Officers in charge may decide directly on certain matters.		Reduce bureaucracy
	The weakness of FOBO is the integrity of staff whether they thoroughly check the documents, or work while at home.		Integrity
	After FOBO, administrative work is kind of haywire because now they have overseen more staff.		Haywire
	FOBO challenges, is hard to know who the person in charge responsible for a file and it may delay actions.		Haywire
	He thinks KPI in Kedah are reasonable but just couldn't be bothered with KPI since a long time	Happy and smiling	Less KPI in smaller city

	ago. He just continues working and produces whatever is required.		
	Happy to be working in Kedah because he is old now and does not want to face a hectic life in big cities. Kedah is a comfort zone.		Work location
	What he understands about mental health issues is concern about emotional and psychological matters.		Emotions
	A few times taking a day off because tired of working.		Healing
	To improve the mental health of staff, more bonuses and perks from the management.		Perks
	Ways to relax are by zikr, listening to music and gossiping.	Laughing	Reduce stress
	FOBO is a concept specialized in giving direct services to taxpayers involving the front staff this is the customer service.		Service counters
	As for the back office, involves indirect communication with taxpayers, focussing on the details of documentation.		Internal department
	It is to increase efficiency and		Reduce bureaucracy

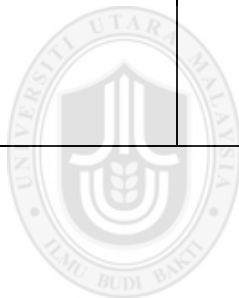
2	reduce bureaucracy by reducing so many levels of approvals. Flexible working hours make it easier for commuting.		
	Lack of supervision may reduce work quality, especially for new staff.		Lack of supervision
	KPI after FOBO: KPI is about the same, but management emphasizes giving more and more.		Increase in KPI
	She always tries to meet the KPI because it ties in with the bonus.		Bonus
	Happy to be working in Kedah because it is a small branch, with fewer taxpayers, fewer complicated issues, and less traffic and the environment is nice.	Happy and smiling	Work location
	Mental health is important to deliver work efficiently. Weak mental health will affect relationships with family and colleagues, burnout and depression.		Relationship
	Once a month must take leave to unwind.		Healing
	Suggest improving FOBO by giving internet allowances and job frequent job rotation so that can meet more staff from different sections.		Perks

	To improve mental health staff for management to provide recreational activities and team building.	Hopeful	Benefits
3	He thinks FOBO is a flat structure. But couldn't explain more	Unsure	Lack of ideas
	FOBO makes efficient workflow and less bureaucracy.		less bureaucracy
	Not sure about the weakness of FOBO. He seems reluctant to give an opinion.	Reluctant to give an opinion	Lack of ideas
	After FOBO things are more flexible and less stressful.		Flexibility
	He is not sure about the challenges of FOBO.	Reluctant to give an opinion	Reluctant to give an opinion
	KPI is aligned with the flexibility and trust given by the management.		KPI are achievable
	He loves working in Kedah because his family is here, quality of work can be maintained as less leave to take for family problems.		Work location
	He is not sure when asked about mental health issues.		Lack of ideas
	He has no idea about mental health issues.		Lack of ideas
	Usually take leave to unwind just like after and before FOBO to spend time with family.		Healing

	He is not sure how to improve FOBO.		Lack of ideas
	To improve mental health, we need to have fewer KPI.		Less KPI
4	FOBO means front office and back office. FO for staff counter while BO staff at the back end.		Counters Vs Back end staff
	Benefits FOBO: Taxpayers tend to contact via email and telephone rather than coming to the office.		Digitalised
	Employees need to be independent because less guidance from the supervisor is one of the weaknesses of FOBO.		Lack of supervision
	Before FOBO needed to work normal working hours now is more flexible but staff tend to do work casually and forego quality because no checker.		Quality at stake
	Less social interactions after FOBO since most times stay at home. Before FOBO needs to come to the office, can have discussions.		Silo
	FOBO might benefit some sections only not the overall organisation.	Laughing	Benefit some people
	KPI after FOBO is high since in certain offices taxpayers can walk		KL has high KPI

	to any office, especially in bigger cities like KL.		
	Feels comfortable working from home but prefers to go to the office.		Prefer working from office
	She thinks mental health is when we achieve work-life balance. Work and life must be separated.		Work-life balance
	Taking holidays because it is her hobby to travel.		Holidays
	Improve FOBO to have more team-building.		Trainings
5	He suggests that FOBO stands for Front Office referring to their service counter while Back Office refers to staff doing the management activities.		Counters Vs Back end staff
	However, he feels distance from the superior due to a lack of guidance especially for new staff.		lack of guidance
	Previously work as a team, after FOBO everyone seems to be working independently without much supervision. Thus do not understand the needs of the management.		Silo
	KPI is about the same as previous and after FOBO.		Achievable KPI
	Compared to KL, it has more KPI, more difficult since		KL has high KPI

	taxpayers are educated and aggressive.		
	He thinks mental health issues are about managing stress and emotions.		Stress and emotions
	Take holidays to unwind from too much workload, when no longer productive even bringing her tasks to be settled at home.		Healing
	One way to release stress is not to open a laptop during weekends.		Coping mechanism
	He suggests that to improve mental health have team building and courses.	Hopeful	Training



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Respondents from the IRBM Kelantan Office

Respondent	Comments	Remarks	Notes
1	He thinks FOBO is flexible in working.		Flexibility
	The benefit is that you may opt not to be working at the office.		Work from home
	The drawback is that FOBO makes you know and interact with fewer people.		Silo
	FOBO makes things more lenient as you can clock in digitally rather than clock in at the terminal compared to before FOBO.	Happy and smiling	Flexibility
	Decision-making is hard since many staff are not in the office to discuss together.		Silo
	The KPI in Kelantan is among the lowest. He mentions "Heaven".	Laughing	Less KPI in smaller office
	KPI after FOBO is better.		Achievable KPI
	Happy to be working in Kelantan because peaceful.	Happy and smiling	Work location
	Mental health is something related to burnout and stress.		Burnout and stress
	Never take holidays because of work overload, take holidays because want to spend time with family.		Holidays

	To improve mental health staff, reduce KPI.		Reduce KPI
2	She suggests that FOBO is when staff can work anywhere not necessarily in the office.		Work from anywhere
	The benefit of FOBO is the flexibility of work since physical attendance at the office is not necessary but it is difficult to meet staff at the office.		Flexibility
	However there is room for dishonesty by the employees. They might take advantage such as going on holidays without applying for leave since they can just clock in digitally.		Dishonesty
	FOBO requires an internet connection and the cost to set up an office at home is a challenge.		Set up cost
	KPI after FOBO: Requires quality since guidance is limited.		Lack of guidance
	She always tries to meet the KPI because it ties in with the bonus.		Bonus
	Happy to be working in Kelantan because her family is here.	Happy and smiling	Work location
	Mental health is important to deliver work		Relationship

	efficiently. Weak mental health will affect relationships with family and colleagues, burn out and depression.		
	Sometimes takes days off because she is away from her family and heavy workload but tries to stay positive but needs to finish work first before can take leave.	Thinks about KPI	Holidays
	Suggests to improve FOBO by giving full commitment from staff.		Staff commitment
	To improve mental health staff is not to set high KPI.	Hopeful	Less KPI
3	She thinks FO is for the front office such as the service counter and BO is for back-end staff other than service counters.		Counters Vs Back end staff
	Work flexibility gives more time for employees to plan work and daily chores thus productivity may increase.		Flexibility
	Lack of commitment from staff.		Silo
	Employees tend to compromise job quality as there is a lack of guidance as long as they achieve KPI.		Job quality

	Give staff telephone bill benefits to communicate with taxpayers when at home.		Perks
	KPI is aligned with the flexibility and trust given by the management.		Flexibility
	KPI after FOBO is better.		Achievable KPI
	She feels comfortable working in Kelantan because this is where her family lives.		Work location
	With FOBO does not have to apply for annual leave for certain cases such as going to the hospital for appointments/ car breakdown.		Flexibility
	Usually take leave to unwind just like after and before FOBO to spend time with family.		Healing/Holiday
	Suggests to improve FOBO is to continue to be able to work from home fully.		Work from home
	To improve mental health, is to give training.		Trainings
4	FOBO means the front office back office introduced the aftermath covid-19 to have less face-to-face interaction.		Covid-19 aftermath
	Benefits FOBO: Taxpayers tend to contact via email and telephone		Digitalised

	rather than coming to the office.		
	Employees need to be independent because less guidance from the supervisor is one of the weaknesses of FOBO.		Silo
	Before FOBO needed to work normal working hours now is more flexible but staff tend to do work casually and forgo quality because there is a lack of supervision.		Flexibility
	Less social interactions after FOBO since most times stay at home. Before FOBO needs to come to the office, can have discussions.		Silo
	KPI after FOBO can be achieved as the KPI is by the number of staff.		Achievable KPI
	Feels comfortable working from home. She gives an idiom "Showers of gold in a foreign land are no better than a hail of stones in your own."/The grass is greener on the other side.		Work location
	She thinks mental health is when we achieve work-life balance. Work and life must be separated.		Work-life balance

	Have thoughts about taking holidays when too much workload. Just leave your laptop at home.		Workload
	To improve mental health is to give rewards to staff.		Perks



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APPENDIX C: RESEARCH THEMES



Research Themes on IRBM KL Staff

1. KPI trends and employee perceptions

- Continuous increases in KPI over the years
- Employees' perceptions and reactions to rising KPI
- The impact of KPI increment on job satisfaction and motivation

2. Flexible office and work arrangements (FOBO) preferences

- Employee preferences for FOBO or traditional office work
- Factors influencing the choice between FOBO and office work
- The impact of FOBO on work-life balance and commuting-related expenses

3. Silo work environment and reduced events

- Observations of a more silo work environment post-FOBO
- Fewer social and professional events within the organization
- The potential consequences of reduced interaction and events on employee engagement and collaboration

4. Regional disparities in KPI

- Variations in KPI between different IRBM offices despite similar salary grading
- Employee perceptions of fairness and equity in KPI allocation
- The potential impact of regional KPI differences on motivation and job satisfaction

5. Mental health and well-being

- Employee experiences of stress and burnout related to high KPI
- Coping mechanisms and strategies to relieve tension and improve mental well-being
- Suggestions for enhancing mental health support within the organization

6. Impact of FOBO on promotion and career opportunities

- Employee perceptions of career advancement opportunities under FOBO
- Strategies for promoting and ensuring equal opportunities for career growth
- The role of FOBO in shaping career and promotion prospects

7. Voluntary Separation Scheme (VSS) and employee Retention

- Potential implications of VSS on the organization's workforce
- Strategies for employee retention and maintaining a skilled workforce

Research Themes IRBM Johor Staff

1. Impact of FOBO on employee knowledge and collaboration

- Resistance to change and mingling challenges
- Knowledge gap and reduced in-office collaboration
- Decision-making challenges

2. Benefits and challenges of FOBO

- Flexibility and freedom
- Potential for employee dishonesty
- Internet connection and setup costs

3. KPI in the context of FOBO

- KPI as motivators
- Variations in KPI between locations

4. Mental health and well-being

- Burnout and stress
- Workload management and holidays
- Workplace amenities and benefits

5. Work culture and communication

- Shift from team-based to independent work
- Communication gap and understanding of management's needs
- Importance of work-life balance

6. Employee preferences and satisfaction with FOBO

- Differences in pre-FOBO and post-FOBO arrangements
- Desire for the pre-FOBO structure and improvements in FOBO and workplace perks

Research Themes on IRBM Kedah Staff

1. FOBO's impact on efficiency and bureaucracy

- Streamlining bureaucratic processes
- Empowering officers for direct decision-making
- Challenges in staff integrity and productivity

2. Challenges and disorganization Post-FOBO

- Administrative tasks disorganization
- Identifying responsible individuals for tasks
- Potential delays in work

3. KPI and work quality

- Focus on achieving KPI
- Connection between KPI and bonuses
- Valuing work quality

4. Work environment and contentment

- Valuing the comfort of working in Kedah
- Appreciating the smaller branch and pleasant environment
- The slower pace of life

5. Mental health suggestions

- The importance of mental health for work efficiency
- Self-care through regular leave for stress relief
- Suggestions for enhancing mental health, including recreational activities and team-building exercises

6. FOBO's impact on work dynamics

- Shift from team-based to independent work
- Decrease in social interactions
- Variation in FOBO effectiveness across different roles

7. Regional differences in KPI

- Consistency in KPI before and after FOBO
- Higher KPI in KL possibly due to taxpayer characteristics

8. Management of stress and emotions

- Awareness of psychological mental health
- Taking holidays for stress relief
- Recommendations for team-building activities and courses to improve mental health

Research Themes on IRBM Kelantan Staff

1. Flexibility and drawbacks of FOBO

- Valuing the flexibility of FOBO
- Concerns about reduced interaction with colleagues
- Challenges and potential drawbacks of FOBO, including honesty and internet reliability

2. Mental health recommendations

- Associations of mental health with burnout, stress, and work performance
- Consequences of weak mental health, including strained relationships and depression
- Suggestions for enhancing mental health in the workplace, such as taking occasional leave and completing work before taking time off

3. Employee benefits and communication

- Suggestions for employee benefits to improve communication
- Alignment of KPI with flexibility

4. Work environment and job satisfaction

- Valuing a peaceful work environment in Kelantan
- Employee satisfaction and preferences for smaller offices

5. COVID-19 Pandemic and remote work

- Perception of FOBO as a response to the pandemic
- Benefits of reduced in-person interaction
- Challenges of independence and quality compromise in remote work

6. Work-life balance and mental health rewards

- Emphasis on work-life balance
- Suggestions for considering holidays during heavy workloads
- Recommendations for rewarding staff to enhance mental health



