DETERMINANTS OF EMPLOYEES' PERFORMANCE AT THE INLAND REVENUE BOARD OF MALAYSIA (IRBM) TAX COLLECTION CALL CENTER

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ABSTRACT

This research aims to examine the influence of staff motivation, work environment, training, and skill development on the work performance of employees in the tax collection call centers of the Inland Revenue Board of Malaysia. The significance of this study lies in its potential to address the consequences of declining employee performance, which could lead to increased uncollected tax debt. A quantitative approach was employed, utilizing a survey questionnaire distributed to 161 tax officers working in the tax collection call centers and department. The findings reveal that while staff motivation and work environment do not have significant positive impacts on employee performance, training and skill development are key factors that positively influence performance. This study offers valuable insights for call center managers involved in tax debt collection, highlighting the importance of strategic human resource management to enhance both employee performance and the overall effectiveness of the tax collection call center.

Keywords: *staff motivation, work environment, training, performance, tax collection, call center*

ABSTRAK

Penyelidikan ini bertujuan untuk mengkaji pengaruh motivasi pekerja, persekitaran kerja, latihan dan pembangunan kemahiran terhadap prestasi kerja di pusat panggilan kutipan cukai Lembaga Hasil Dalam Negeri Malaysia. Kepentingan kajian ini terletak pada potensinya dalam menangani kemerosotan prestasi pekerja, yang boleh menyebabkan peningkatan hutang cukai tidak dikutip. Pendekatan kuantitatif telah digunakan melalui soal selidik tinjauan yang diedarkan kepada 161 pegawai cukai yang bekerja di pusat panggilan dan jabatan pungutan cukai. Penemuan mendedahkan bahawa motivasi pekerja dan persekitaran kerja tidak mempunyai kesan positif yang ketara terhadap prestasi pekerja, manakala latihan dan pembangunan kemahiran menjadi faktor utama yang mempengaruhi prestasi pekerja secara positif. Kajian ini memberi maklumat penting kepada pengurus pusat panggilan yang terlibat dalam kutipan hutang cukai, sekaligus menunjukkan kepentingan pengurusan sumber manusia yang strategik bagi meningkatkan prestasi pekerja dan keberkesanan pusat panggilan kutipan cukai secara menyeluruh.

Kata kunci: *motivasi pekerja, persekitaran kerja, latihan, prestasi, pungutan cukai, pusat panggilan*

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OECD	Organisation for Economic Co-operation and Development
LHDN	*Lembaga Hasil Dalam Negeri Malaysia*
IRBM	Inland Revenue Board of Malaysia
MOF	Minister of Finance
HRCC	Hasil Recovery Call Center
TRC	Tax Recovery Consultant
KPI	Key Performance Indicator
JPH	*Jabatan Pungutan Hasil*
IV	Independent Variables
DV	Dependent Variables
SPSS	Statistical Package for Social Sciences
MRA	Multiple Regression Analysis
KMO	Kaiser-Meyer-Okin
CC	Call Center
WP	Work Performance

CHAPTER 1: INTRODUCTION

1.1 Background of Study

Nowadays, it is common to find call centers (CC) that offer services and information to customers in many business sectors. According to Bellman (2007), CC also known as customer contact centers, are groups of individuals whose main task is to interact with current and future clients via a variety of communication channels. CC can be categorized as inbound and outbound, or a mix of the two. The inbound CC receives incoming calls from the customers and offers assistance and services whereas the outbound CC makes outgoing calls to customers for revenue-generating activities such as sales and marketing. According to Harney and Jordan (2008), a CC that handles both incoming and outbound calls would manage both sales and customer support, whereas clients in inbound CC primarily handle customer service concerns.

It is notable that, in contrast to the deployment of inbound CC, the implementation of outbound CC for enforcement purposes, particularly the collection of tax debts, is not as common. However, given the importance of taxation in public services and the country's development, many tax authorities across countries have implemented outbound CC as one of their tax collection strategies. Citing the example mentioned by the Organisation for Economic Co-operation and Development (OECD) the implementation of outbound calls by Sweden's tax authority aims to target newly identified high-risk debtors has resulted in remarkable outcomes, with approximately 80% of debtors successfully making payments (OECD, 2014). Similarly, in New Zealand, the intervention of outbound CC agents has led to notable outcomes, including an increase in immediate payments and the establishment of time-to-pay arrangements. Consequently, these measures have facilitated the prompt resolution of

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APPENDIX A: PERMISSION LETTER

UNIT PENGAJIAN SISWAZAH
POSTGRADUATE STUDIES UNIT (PSU)
UUM College of Business
Universiti Utara Malaysia
06010 UUM SINTOK
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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. She is pursuing the above-mentioned course which requires her to undertake an academic study and prepare an assignment. The details are as follows:

NO.	NAME	MATRIC NO.
1.	NORAFIKA BINTI SAOPI	831489

In this regard, I hope that you could kindly provide her with assistance and cooperation for her to 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

NURUL NADIAH RUSLE
Assistant Registrar
for Director
Postgraduate Studies Unit
UUM College of Business

c.c. - Student's File (831489)

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX B: SURVEY QUESTIONNAIRE

SECTION A: DEMOGRAPHIC INFORMATION
BAHAGIAN A: MAKLUMAT DEMOGRAFI

Please tick (√) in the box provided.
Sila tandakan (√) di dalam kotak yang disediakan.

1. Age / *Umur*
   - ☐ 26 – 30 years old
   - ☐ 31 – 35 years old
   - ☐ 36 – 40 years old
   - ☐ 41 – 45 years old
   - ☐ 46 – 50 years old
   - ☐ 51 – 55 years old
   - ☐ More than 55 years old

2. Gender / *Jantina*
   - ☐ Male / *Lelaki*
   - ☐ Female / *Perempuan*

3. Academic Qualification (Highest Qualification) / *Kelayakan Akademik (Kelayakan Tertinggi)*
   - ☐ Diploma / *Diploma*
   - ☐ Bachelor Degree / *Sarjana Muda*
   - ☐ Master / *Sarjana*
   - ☐ PhD / *Doktor Falsafah*
   - ☐ Others / *Lain-lain*: ___________________

4. Work experience with IRBM / *Pengalaman bekerja di LHDNM*

- ☐ Less than 5 years / *Kurang 5 tahun*
- ☐ 5 – 10 years / *5 – 10 tahun*
- ☐ 10 – 15 years / *10 – 15 tahun*
- ☐ More than 15 years / *Lebih 15 tahun*

5. Work experience in collection unit / *Pengalaman di Unit Pungutan*

- ☐ Less than 5 years / *Kurang 5 tahun*
- ☐ 5 – 10 years / *5 – 10 tahun*
- ☐ 10 – 15 years / *10 – 15 tahun*
- ☐ More than 15 years / *Lebih 15 tahun*

SECTION B: DETERMINANTS INFLUENCING PERFORMANCE OF EMPLOYEES PERFORMANCE AT IRBM TAX COLLECTION CALL CENTER

BAHAGIAN B: FAKTOR MEMPENGARUHI PRESTASI PEKERJA PUSAT PANGGILAN LHDNM

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.

Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap perkara di bawah.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
Sangat Tidak Setuju	*Tidak Setuju*	*Tidak Pasti*	*Setuju*	*Sangat Setuju*

Staff Motivation / *Motivasi Staf*						
	Item / *Perkara*	**1**	**2**	**3**	**4**	**5**
1	I am satisfied with the recognition received for my exemplary performance in executing my duties effectively. *Saya berpuas hati dengan pengiktirafan yang diberikan apabila menjalankan tugas dengan cemerlang*					
2	I am satisfied with the salary payments. *Saya berpuas hati dengan bayaran pendapatan saya*					

3	I can discuss work-related issues with my supervisors or manager *Saya boleh berbincang isu berkaitan kerja bersama dengan penyelia atau pengurus saya*					
4	My colleagues at work place cooperate well, are friendly, and exhibit good teamwork. *Rakan sekerja di tempat kerja boleh bekerjasama dengan baik, mesra dan menunjukkan kerjasama pasukan yang baik*					
5	Overall, the motivation, whether in the form of monetary or non-monetary rewards, inspires me to excel in my job at the workplace. *Secara keseluruhan, motivasi, sama ada dalam bentuk ganjaran kewangan atau bukan kewangan, mendorong saya untuk melaksanakan kerja yang cemerlang di tempat kerja*					

Work Environment / Persekitaran Kerja						
Item / *Perkara*		**1**	**2**	**3**	**4**	**5**
1	I am satisfied with the working space at the office, including discussion rooms, operations area, and pantry. *Saya berpuas hati dengan ruang kerja di pejabat termasuk bilik perbincangan, ruang kerja dan ruang makan.*					
2	I am content with the facilities and equipment provided by the organization. *Saya berpuashati dengan kemudahan dan perkakasan pejabat yang disediakan oleh pihak syarikat*					
3	The company provides appropriate systems and technology to carry out call-making tasks. *Syarikat menyediakan sistem dan teknologi yang sesuai untuk menjalankan tugasan membuat panggilan.*					
4	The noise level at workplace is tolerated. *Tahap gangguan bunyi di tempat kerja saya masih boleh diterima.*					
5	Overall, a conducive working environment can enhance job performance. *Secara keseluruhan, persekitaran kerja yang kondusif boleh meningkatkan prestasi kerja*					

Training and Skill Development / Latihan dan Pembangunan Skil						
	Item / *Perkara*	**1**	**2**	**3**	**4**	**5**
1	I am satisfied with training and skill development conducted by the management. *Saya berpuashati dengan latihan dan pembangunan skil yang dilaksanakan oleh pihak pengurusan*					
2	Training helps me in enhancing my job performance. *Program latihan membantu saya untuk menjalankan kerja dengan lebih baik*					
3	I can apply my skills and knowledge gained from the trainings in my tasks. *Saya dapat mengaplikasikan kemahiran dan pengetahuan yang diperoleh dari latihan dalam kerja saya.*					
4	Training is meaningful and offers numerous benefits to me during my work at the office. *Program latihan sangat penting dan memberikan banyak manfaat kepada saya dalam menjalankan tugas di pejabat*					
5	Overall, training and skill development programs have greatly contributed to the overall performance of Tax Collection Department. *Secara keseluruhannya, program latihan dan pembangunan kemahiran telah banyak menyumbang kepada prestasi kutipan keseluruhan Jabatan Pungutan Hasil*					

Performance / Prestasi						
	Item / *Perkara*	**1**	**2**	**3**	**4**	**5**
1	Various internal and external factors, including motivation, environmental conditions, and training, may influence the performance of call centre employees of IRBM. *Pelbagai faktor dalaman dan luaran, termasuk motivasi, persekitaran kerja, dan latihan, boleh mempengaruhi prestasi pekerja pusat panggilan pungutan cukai di LHDNM.*					
2	The strategy implemented by call center has contributed to IRBM successfully achieving its targeted tax collection goals. *Strategi yang dilaksanakan oleh pusat panggilan telah menyumbang kepada kejayaan LHDNM dalam mencapai kutipan cukai yang telah ditetapkan.*					
3	The performance of call center is currently satisfactory, operating at its optimum level. (number of call agents, number of successful call). *Prestasi pusat panggilan adalah memuaskan dan beroperasi pada tahap yang optimum. (bilangan ejen panggilan, jumlah panggilan yang berjaya dihubungi).*					
4	The overall performance of the call center employees or known as Tax Recovery Consultants (TRCs) reflects the performance of the call center in tax debt collection. *Prestasi keseluruhan pekerja pusat panggilan atau dikenali sebagai konsultan pemulihan hutang (TRC) mempamerkan prestasi pusat panggilan LHDNM dalam tindakan pemungutan hutang cukai.*					
5	Overall, the Hasil Recovery Call Center contributes to the tax collection of IRBM. *Secara keseluruhan, pusat panggilan pemungutan cukai (HRCC) membantu menyumbang kepada kutipan cukai LHDNM*					

APPENDIX C: DATA ANALYSIS BY SPSS

Demographic Analysis

Frequency Table

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	26 - 30 years old	21	16.7	16.7	16.7
	31 - 35 years old	52	41.3	41.3	57.9
	36 - 40 years old	21	16.7	16.7	74.6
	41 - 45 years old	17	13.5	13.5	88.1
	46 - 50 years old	12	9.5	9.5	97.6
	51 - 55 years old	2	1.6	1.6	99.2
	More than 55 years old	1	.8	.8	100.0
	Total	126	100.0	100.0	

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	38	30.2	30.2	30.2
	Female	88	69.8	69.8	100.0
	Total	126	100.0	100.0	

Academic

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Diploma	32	25.4	25.4	25.4
	Bachelor Degree	81	64.3	64.3	89.7
	Master	11	8.7	8.7	98.4
	Others	2	1.6	1.6	100.0
	Total	126	100.0	100.0	

Experience_IRBM

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5 years or less	31	24.6	24.6	24.6
	6 - 10 years	43	34.1	34.1	58.7
	11 - 15 years	28	22.2	22.2	81.0
	More than 15 years	24	19.0	19.0	100.0
	Total	126	100.0	100.0	

Experience_collection

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5 years or less	96	76.2	76.2	76.2
	6 - 10 years	18	14.3	14.3	90.5
	11 - 15 years	9	7.1	7.1	97.6
	More than 15 years	3	2.4	2.4	100.0
	Total	126	100.0	100.0	

Reliability Analysis

Reliability Statistics

Cronbach's Alpha	N of Items
.802	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B1.1	17.65	4.421	.614	.755
B1.2	17.66	4.611	.475	.805
B1.3	17.54	4.330	.691	.730
B1.4	17.43	5.367	.433	.806
B1.5	17.44	4.440	.757	.715

Reliability Analysis

Reliability Statistics

Cronbach's Alpha	N of Items
.815	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B2.1	17.40	4.705	.599	.781
B2.2	17.46	4.378	.744	.734
B2.3	17.55	4.650	.614	.776
B2.4	17.59	4.980	.500	.811
B2.5	17.15	5.425	.608	.786

Reliability Analysis

Reliability Statistics

Cronbach's Alpha	N of Items
.919	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B3.1	17.94	5.317	.631	.938
B3.2	17.59	5.156	.841	.891
B3.3	17.57	5.111	.883	.884
B3.4	17.50	5.404	.759	.908
B3.5	17.59	4.964	.879	.883

Reliability Analysis

Reliability Statistics

Cronbach's Alpha	N of Items
.866	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B4.1	17.17	5.932	.540	.870
B4.2	17.34	5.155	.782	.816
B4.3	17.60	4.755	.687	.842
B4.4	17.40	4.801	.797	.808
B4.5	17.29	5.249	.658	.845

Normality Analysis

Descriptives

Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Staff Motivation	126	-.869	.216	.638	.428
Work Environment	126	-.544	.216	-.368	.428
Training and Skill Development	126	-.772	.216	.018	.428
Performance	126	-.493	.216	-.451	.428
Valid N (listwise)	126				

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.811
Bartlett's Test of Sphericity	Approx. Chi-Square	211.898
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
B1.1	1.000	.617
B1.2	1.000	.415
B1.3	1.000	.693
B1.4	1.000	.368
B1.5	1.000	.770

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.862	57.244	57.244	2.862	57.244	57.244
2	.758	15.159	72.403			
3	.678	13.569	85.972			
4	.401	8.017	93.989			
5	.301	6.011	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
B1.1	.786
B1.2	.644
B1.3	.832
B1.4	.606
B1.5	.877

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Rotated Component Matrix[a]

a. Only one component was extracted. The solution cannot be rotated.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.806
Bartlett's Test of Sphericity	Approx. Chi-Square	216.035
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
B2.1	1.000	.582
B2.2	1.000	.748
B2.3	1.000	.581
B2.4	1.000	.436
B2.5	1.000	.579

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.926	58.526	58.526	2.926	58.526	58.526
2	.729	14.577	73.103			
3	.553	11.068	84.170			
4	.502	10.046	94.217			
5	.289	5.783	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
B2.1	.763
B2.2	.865
B2.3	.762
B2.4	.660
B2.5	.761

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Rotated Component Matrix[a]

a. Only one component was extracted. The solution cannot be rotated.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.833
Bartlett's Test of Sphericity	Approx. Chi-Square	534.026
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
B3.1	1.000	.548
B3.2	1.000	.826
B3.3	1.000	.876
B3.4	1.000	.730
B3.5	1.000	.864

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.844	76.885	76.885	3.844	76.885	76.885
2	.569	11.382	88.267			
3	.269	5.372	93.639			
4	.218	4.368	98.008			
5	.100	1.992	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
B3.1	.740
B3.2	.909
B3.3	.936
B3.4	.854
B3.5	.930

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Rotated Component Matrix[a]

a. Only one component was extracted. The solution cannot be rotated.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.841
Bartlett's Test of Sphericity	Approx. Chi-Square	307.714
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
B4.1	1.000	.473
B4.2	1.000	.767
B4.3	1.000	.652
B4.4	1.000	.780
B4.5	1.000	.614

Extraction Method: Principal Component Analysis.

Total Variance Explained

	Initial Eigenvalues			Extraction Sums of Squared Loadings		
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.287	65.733	65.733	3.287	65.733	65.733
2	.684	13.675	79.408			
3	.475	9.502	88.910			
4	.307	6.145	95.055			
5	.247	4.945	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
B4.1	.687
B4.2	.876
B4.3	.808
B4.4	.883
B4.5	.784

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Rotated Component Matrix[a]

a. Only one component was extracted. The solution cannot be rotated.

Frequency Table

B1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	2	1.6	1.6	1.6
	NS	16	12.7	12.7	14.3
	A	53	42.1	42.1	56.3
	SA	55	43.7	43.7	100.0
	Total	126	100.0	100.0	

B1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	3	2.4	2.4	3.2
	NS	13	10.3	10.3	13.5
	A	53	42.1	42.1	55.6
	SA	56	44.4	44.4	100.0
	Total	126	100.0	100.0	

B1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	2	1.6	1.6	1.6
	NS	11	8.7	8.7	10.3
	A	49	38.9	38.9	49.2
	SA	64	50.8	50.8	100.0
	Total	126	100.0	100.0	

B1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	6	4.8	4.8	4.8
	A	51	40.5	40.5	45.2
	SA	69	54.8	54.8	100.0
	Total	126	100.0	100.0	

B1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.8	.8	.8
	NS	7	5.6	5.6	6.3
	A	47	37.3	37.3	43.7
	SA	71	56.3	56.3	100.0
	Total	126	100.0	100.0	

B2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	NS	14	11.1	11.1	11.9
	A	45	35.7	35.7	47.6
	SA	66	52.4	52.4	100.0
	Total	126	100.0	100.0	

B2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.8	.8	.8
	NS	17	13.5	13.5	14.3
	A	48	38.1	38.1	52.4
	SA	60	47.6	47.6	100.0
	Total	126	100.0	100.0	

B2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	3	2.4	2.4	2.4
	NS	15	11.9	11.9	14.3
	A	57	45.2	45.2	59.5
	SA	51	40.5	40.5	100.0
	Total	126	100.0	100.0	

B2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	1	.8	.8	1.6
	NS	16	12.7	12.7	14.3
	A	62	49.2	49.2	63.5
	SA	46	36.5	36.5	100.0
	Total	126	100.0	100.0	

B2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	3	2.4	2.4	2.4
	A	40	31.7	31.7	34.1
	SA	83	65.9	65.9	100.0
	Total	126	100.0	100.0	

B3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	2	1.6	1.6	1.6
	NS	21	16.7	16.7	18.3
	A	65	51.6	51.6	69.8
	SA	38	30.2	30.2	100.0
	Total	126	100.0	100.0	

B3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	9	7.1	7.1	7.1
	A	50	39.7	39.7	46.8
	SA	67	53.2	53.2	100.0
	Total	126	100.0	100.0	

B3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.8	.8	.8
	NS	5	4.0	4.0	4.8
	A	53	42.1	42.1	46.8
	SA	67	53.2	53.2	100.0
	Total	126	100.0	100.0	

B3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	8	6.3	6.3	6.3
	A	41	32.5	32.5	38.9
	SA	77	61.1	61.1	100.0
	Total	126	100.0	100.0	

B3.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.8	.8	.8
	NS	8	6.3	6.3	7.1
	A	49	38.9	38.9	46.0
	SA	68	54.0	54.0	100.0
	Total	126	100.0	100.0	

B4.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	6	4.8	4.8	4.8
	A	47	37.3	37.3	42.1
	SA	73	57.9	57.9	100.0
	Total	126	100.0	100.0	

B4.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	11	8.7	8.7	8.7
	A	59	46.8	46.8	55.6
	SA	56	44.4	44.4	100.0
	Total	126	100.0	100.0	

B4.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	2	1.6	1.6	2.4
	NS	23	18.3	18.3	20.6
	A	57	45.2	45.2	65.9
	SA	43	34.1	34.1	100.0
	Total	126	100.0	100.0	

B4.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.8	.8	.8
	NS	16	12.7	12.7	13.5
	A	53	42.1	42.1	55.6
	SA	56	44.4	44.4	100.0
	Total	126	100.0	100.0	

B4.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	15	11.9	11.9	11.9
	A	45	35.7	35.7	47.6
	SA	66	52.4	52.4	100.0
	Total	126	100.0	100.0	

Descriptive Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
B1.1	126	2	5	4.28	.744
B1.2	126	1	5	4.27	.804
B1.3	126	2	5	4.39	.715
B1.4	126	3	5	4.50	.590
B1.5	126	2	5	4.49	.642
SM	126	2.60	5.00	4.3857	.52531
B2.1	126	1	5	4.39	.748
B2.2	126	2	5	4.33	.736
B2.3	126	2	5	4.24	.753
B2.4	126	1	5	4.20	.749
B2.5	126	3	5	4.63	.531
WE	126	3.00	5.00	4.3571	.53702
B3.1	126	2	5	4.10	.725
B3.2	126	3	5	4.46	.628
B3.3	126	2	5	4.48	.616
B3.4	126	3	5	4.55	.615
B3.5	126	2	5	4.46	.653
TSD	126	2.80	5.00	4.4095	.56390
B4.1	126	3	5	4.53	.589
B4.2	126	3	5	4.36	.638
B4.3	126	1	5	4.10	.808
B4.4	126	2	5	4.30	.719
B4.5	126	3	5	4.40	.695
Performance	126	3.00	5.00	4.3397	.55958
Valid N (listwise)	126				

Frequency Table

Level_B1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Low	1	.8	.8	.8
	Moderate	6	4.8	4.8	5.6
	High	46	36.5	36.5	42.1
	Very high	73	57.9	57.9	100.0
	Total	126	100.0	100.0	

Level_B2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Moderate	8	6.3	6.3	6.3
	High	52	41.3	41.3	47.6
	Very high	66	52.4	52.4	100.0
	Total	126	100.0	100.0	

Level_B3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Moderate	9	7.1	7.1	7.1
	High	46	36.5	36.5	43.7
	Very high	71	56.3	56.3	100.0
	Total	126	100.0	100.0	

level_B4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Moderate	11	8.7	8.7	8.7
	High	52	41.3	41.3	50.0
	Very high	63	50.0	50.0	100.0
	Total	126	100.0	100.0	

Correlations Analysis

Correlations

		Staff Motivation	Work Environment	Training and Skill Development	Performance
Staff Motivation	Pearson Correlation	1	.705**	.762**	.670**
	Sig. (2-tailed)		.000	.000	.000
	N	126	126	126	126
Work Environment	Pearson Correlation	.705**	1	.757**	.676**
	Sig. (2-tailed)	.000		.000	.000
	N	126	126	126	126
Training and Skill Development	Pearson Correlation	.762**	.757**	1	.790**
	Sig. (2-tailed)	.000	.000		.000
	N	126	126	126	126
Performance	Pearson Correlation	.670**	.676**	.790**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	126	126	126	126

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

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Training and Skill Development, Work Environment, Staff Motivation[b]	.	Enter

a. Dependent Variable: Performance

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.802[a]	.643	.635	.33829

a. Predictors: (Constant), Training and Skill Development, Work Environment, Staff Motivation

b. Dependent Variable: Performance

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.180	3	8.393	73.344	.000[b]
	Residual	13.961	122	.114		
	Total	39.142	125			

a. Dependent Variable: Performance

b. Predictors: (Constant), Traini

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.545	.273		1.999	.048
	Staff Motivation	.125	.093	.117	1.335	.184
	Work Environment	.154	.090	.148	1.708	.090
	Training and Skill Development	.584	.094	.589	6.187	.000

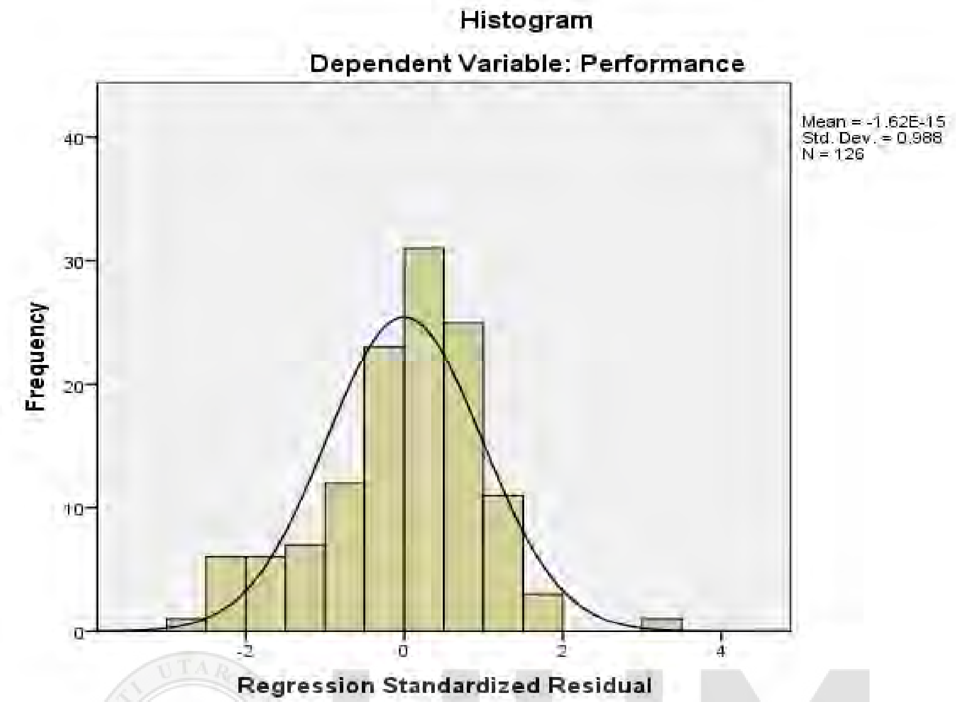
a. Dependent Variable: Performance

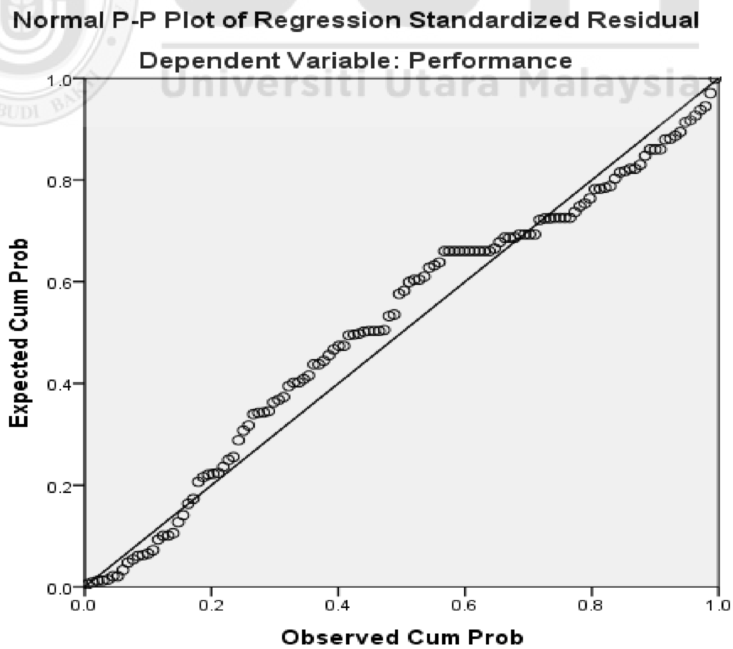
Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	3.0845	4.8603	4.3397	.44882	126
Residual	-.86031	1.09307	.00000	.33420	126
Std. Predicted Value	-2.797	1.160	.000	1.000	126
Std. Residual	-2.543	3.231	.000	.988	126

a. Dependent Variable: Performance

Charts


Histogram
Dependent Variable: Performance
Mean = -1.62E-15
Std. Dev. = 0.988
N = 126
40
30
20
10
0
Frequency
-2
0
2
4
Regression Standardized Residual


Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Performance
1.0
0.8
0.6
0.4
0.2
0.0
Expected Cum Prob
0.0
0.2
0.4
0.6
0.8
1.0
Observed Cum Prob