FACTORS INFLUENCING THE DURATION OF TAX INVESTIGATION CASE RESOLUTION IN MALAYSIA: PERCEPTIONS OF IRBM INVESTIGATION OFFICERS

By
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ABSTRACT

The framework for criminal investigation was enforced in January 2023. This change resulted in different procedures and key performance indicators (KPIs) for investigators compared to previous years. The investigative procedures are rather complex leading to investigations taking longer to complete compared to civil inquiries. The feedback from investigators regarding the time taken and factors causing delays in completing criminal investigation cases need to be considered to ensure that the Investigation Department of IRBM can establish appropriate KPIs for investigators. Hence, this study aims to investigate factors influencing the duration of settlement investigation cases by utilizing the framework of Economic Deterrent Theory. With an adopted questionnaire, 135 useable responses were collected from investigation officers among IRBM. Data were analysed using the SPSS package and Smart PLS. The study's multiple regression analysis found that officer competencies, training on enforcement strategy, and understanding of tax law have a significant negative impact on the duration of tax investigation case resolution. Conversely, firm size has a significant positive impact on case resolution duration. The study emphasizes that the most influential factor affecting case resolution duration is understanding tax law, followed by training on enforcement strategy and officer competencies. Firm size has a comparatively smaller impact. As a result, it is important for the IRBM to take action on these findings, such as prioritising training and education programs focused on enhancing investigators' understanding of tax law and providing training sessions to improve officers' proficiency in enforcement strategies to ensure that investigation officer can meet the required case resolution durations set by the Investigation Department of IRBM.

Keywords: Duration, tax investigation, case resolution, firm size, tax law, enforcement strategy, officer competencies, Economic Deterrent Theory

ABSTRAK

Rangka kerja siasatan jenayah telah dikuatkuasakan pada Januari 2023. Perubahan ini menyebabkan prosedur kerja dan penunjuk prestasi utama bagi pegawai penyiasat adalah berbeza berbanding tahun-tahun sebelumnya. Prosedur kerja siasatan jenayah ini yang agak rumit menyebabkan pegawai penyiasat mengambil masa yang lama dalam menyiapkan kes siasatan jenayah berbanding siasatan secara sivil. Maklum balas pegawai penyiasat terhadap masa yang diambil dan faktor-faktor yang menyebabkan kelewatan dalam menyelesaikan kes siasatan jenayah perlu diambil kira bagi memastikan Jabatan Siasatan LHDNM dapat menetapkan startegi pencapaian yang sewajarnya kepada pegawai penyiasat. Sehubungan dengan itu, tujuan kajian ini adalah untuk mengkaji faktor-faktor penting yang mempengaruhi tempoh penyelesaian kes penyiasatan dan meneroka hubungan di antara tempoh penyelesaian kes penyiasatan dengan menggunakan kerangka Teori Deteren Ekonomi. Dengan menggunakan borang soal selidik, 135 maklum balas boleh digunakan dan telah dikumpul daripada pegawai penyiasat di seluruh Seksyen Siasatan LHDNM. Data dianalisis menggunakan perisian SPSS dan Smart PLS. Analisis kajian mendapati bahawa kecekapan pegawai, latihan dalam strategi penguatkuasaan, dan pemahaman undang-undang cukai mempunyai hubungan negatif yang signifikan terhadap tempoh penyelesaian kes penyiasatan cukai. Sebaliknya, saiz syarikat mempunyai hubungan positif yang signifikan terhadap tempoh penyelesaian kes penyiasatan cukai. Kajian ini menekankan bahawa faktor yang paling mempengaruhi tempoh penyelesaian kes adalah pemahaman undang-undang cukai, diikuti oleh latihan dalam strategi penguatkuasaan dan kecekapan pegawai. Saiz syarikat mempunyai impak yang lebih kecil secara relatif. Oleh itu, adalah penting bagi LHDNM untuk mengambil tindakan berdasarkan hasil kajian ini seperti mengutamakan program latihan dan pendidikan yang memberi tumpuan kepada meningkatkan pemahaman pegawai penyiasat terhadap undang-undang cukai dan mengadakan sesi latihan untuk meningkatkan kecekapan pegawai dalam strategi penguatkuasaan bagi memastikan bahawa pegawai penyiasat menepati tempoh penyelesaian kes siasatan yang ditetapkan oleh Jabatan Siasatan LHDNM.

Kata kunci: Tempoh, penyelesaian kes, saiz firma, strategi penguatkuasaan, undang-undang cukai, Teori Deteren Ekonomi.

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LIST OF ABBREVIATIONS

AI	Artificial Intelligence
AMLATFPUA	Anti-Money Laundering and Anti-Terrorism Financing and Proceeds of Unlawful Activities Act
AMOS	Analysis of Moment Structure
AVE	Average Variance Extracted
CB-SEM	Covariance based - Structural Equation Model
CR	Composite Reliability
CTIP	Certified Tax Investigator Programme
EDT	Economic Deterrent Theory
HTMT	Heterotrait – Monotrait Ratio
IRBM	Inland Revenue Board of Malaysia
KPI	Key Performance Indicator
LHDNM	*Lembaga Hasil Dalam Negeri Malaysia*
PLS -SEM	Partial least square - Structural Equation Model
Q^2	Predictive Relevance
R^2	Coefficient of Determination
SEM	Structural Equation Model
SmartPLS	Smart Partial Least Squares
SPSS	Statistical Package for Social Science
STF	Special Task Force

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Tax fraud represents a serious issue that affects many countries worldwide. Countries across the globe have recognized that revenue losses due to tax fraud and evasion can threaten fiscal stability and fairness within the tax system. As a result, tax authorities in various countries, including the United Kingdom, China, and Australia, acknowledge the crucial role of tax investigations in enhancing tax compliance and combating serious tax evasion (Lembaga Hasil Dalam Negeri Malaysia, 2015a). Her Majesty's Revenue and Customs (HMRC) in the United Kingdom conducts both civil and criminal tax investigations (Lembaga Hasil Dalam Negeri Malaysia, 2015a), each responsible for identifying tax avoidance and fraud and prosecuting tax evaders in court (National Audit Office, 2010). In China, tax investigation authorities investigate tax evasion to protect government revenues (Chan et Al., 2013). In Australia, initiated in 2006, a significant investigative task involving multiple agencies to detect, audit, investigate, and prosecute those involved in abusing tax havens (Raig et al., 2014).

In Malaysia, the Inland Revenue Board of Malaysia (IRBM) strives to ensure fairness in tax law enforcement actions against those who refuse to comply, take follow-up actions for non-filing and outstanding tax debts, and conduct tax audits and investigations to ensure tax compliance (Bahagian Pengurusan Strategik, Jabatan Penyelidikan Percukaian, 2021; Lembaga Hasil Dalam Negeri Malaysia, 2015b). IRBM is dedicated to enhancing compliance management through the collection of information on economic activities. It takes corrective actions for non-submission of forms and overdue debts while also conducting tax audits and investigations to ensure taxpayers'

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Appendix 1: Instrument

FACTORS INFLUENCING THE DURATION OF TAX INVESTIGATION CASE RESOLUTION IN MALAYSIA: PERCEPTIONS OF IRBM INVESTIGATION OFFICERS.

norhariyanti.206@gmail.com Switch account

* Indicates required question

Email *

Your email

Pusat Pengajian Perakaunan Tunku Puteri Intan Safinaz

TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY

Universiti Utara Malaysia

Dear respondents,

I am a Master of Science (International Accounting) student and currently conducting a research on the factors influencing the duration of tax investigation case resolution in Malaysia: Perceptions of IRBM Investigation Officers.

This study is developed under the guidance of academicians of Tunku Puteri Intan Safinaz School of Accountancy (TISSA), University Utara Malaysia. I am cordially invite your good self to be a part of this study as respondents. I am specifically gathering information regarding

the factors influencing the duration of tax investigation case resolution in Malaysia: Perceptions of IRBM Investigation Officers, in term of size of firm, officer competencies, training on enforcement strategies and understanding of tax law.

All responses are voluntary and will be kept with highest confidentiality. There are no foreseeable risks from participating in this study. There is no right or wrong answer in answering the questions. By submitting your respond, you have indicated that you are voluntarily agreeing to participate in this study. I am really appreciate your time taken, effort and kindness towards completing this survey form. Your contribution is highly appreciated.

This questionnaire consist of 5 sections. There are 35 questions that will take about 5-10 minutes to complete. I am greatly appreciate your participation in this study.

For further information about this study, kindly contact me at norhariyanti.206@gmail.com

Thank your very much for your kindness cooperation.

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Master of Science (International Accounting)
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Section 1

RESPONDENT PROFILE

Please select **one answer** in each line that best describes your viewpoint.

1. Gender *

- ◯ Male
- ◯ Female

2. Age *

- ◯ 25-30
- ◯ 31-40
- ◯ 41-50
- ◯ 51 and above

3. Highest Academic Qualification *

- ◯ Bachelor's Degree
- ◯ Master's Degree
- ◯ Other: ____________

4. Field of study *

- ◯ Accounting
- ◯ Finance
- ◯ Business
- ◯ Marketing
- ◯ Agriculture
- ◯ Art and design
- ◯ Engineering
- ◯ Law
- ◯ Hospitality and tourism
- ◯ Occupational health and safety
- ◯ Medical and medicine
- ◯ Other: ____________

5. Professional qualification *

- ◯ None
- ◯ MIA
- ◯ ACCA
- ◯ CPA
- ◯ CIMA
- ◯ Other: ____________

6. How long have you been working with IRBM? *

- < 10 years
- 10-15 years
- 16-20 years
- > 20 years

7. How long have you been in the investigation department? *

- < 5 years
- 5-10 years
- 10-15 years
- > 15 years

8. Have you attended CTIP course? *

- Yes
- Never

9. If you attended CTIP course, please state the year you attended

Short answer text

Section 2 - Part A

DURATION OF TAX INVESTIGATION CASE RESOLUTION IN MALAYSIA

This section focuses on the impacting on duration of tax investigation case resolution in Malaysia. Please answer the question.

1. Have you achieved the KPI cases set for the year 2023 as determined by the investigation department? *

- Yes
- No

2. If yes, which quarter did you achieve those KPI cases?

- Quarter 1 (January - Mac)
- Quarter 2 (April - June)
- Quarter 3 (July - September)
- Quarter 4 (Oktober - December)

Section 2 - Part B

DURATION OF TAX INVESTIGATION CASE RESOLUTION IN MALAYSIA

This section focuses on the impacting on duration of tax investigation case resolution in Malaysia. Please select **one answer** in each line that best describes your viewpoint.

A scale ranging from 1 to 5 is represents 1 "Strongly Disagree" 2 represent "Disagree" 3 represent "Neutral" 4 represent "Agree" and 5 represents "Strongly Agree."

1. I have settled the number of cases assigned within the duration set by IRBM. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

2. I have conducted investigation activities in accordance with the tax investigation procedures within the duration set by Investigation Department. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

3. I have successfully concluded the investigation cases within the specified duration with the support of the Investigation Department. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

Section 3

SIZE OF FIRM

This section focuses on the factors that size of the firm influences the duration of tax prosecution investigation case resolution. Please select **one answer** in each line that best describes your viewpoint

A scale ranging from 1 to 5 is represents 1 "Strongly Disagree" 2 represent "Disagree" 3 represent "Neutral" 4 represent "Agree" and 5 represents "Strongly Agree."

1. Duration in settlement of a case depends on the size of a company. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

2. I settle the tax case in long time when involve the complexity of transaction. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

3. Big size of company with numerous transactions may take a long time to complete tax investigation. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

4. I resolve tax cases within a long time when I audit big size of company. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

5. I resolve tax cases within a short period when it involves companies with less transactions. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

Section 4

OFFICER COMPETENCIES

This section focuses on the factors that officer competencies influences the duration of tax prosecution investigation case resolution. Please select **one answer** in each line that best describes your viewpoint

A scale ranging from 1 to 5 is represents 1 "Strongly Disagree" 2 represent "Disagree" 3 represent "Neutral" 4 represent "Agree" and 5 represents "Strongly Agree."

1. I meet the academic qualifications requirement as an investigation officer. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

2. I am confident in preparing investigation papers due to my extensive work experience and knowledge and skills in tax investigation. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

3. I am confident in preparing investigation papers even though I am a new investigation officer because I have received guidance from experienced officers. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

4. I am knowledgeable and skilled, keeping pace with current issues in tax evasion. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

5. High proficiency in tax knowledge will shorten the period of case settlement. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

Section 5

TRAINING ON ENFORCEMENT STRATEGY

This section focuses on the factors that training on enforcement strategy influences the duration of tax prosecution investigation case resolution. Please select **one answer** in each line that best describes your viewpoint

A scale ranging from 1 to 5 is represents 1 "Strongly Disagree" 2 represent "Disagree" 3 represent "Neutral" 4 represent "Agree" and 5 represents "Strongly Agree."

1. I have been trained in criminal investigation procedure. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

2. I have been trained in raid procedure and using forensic investigation hardware and gadgets *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

3. I have been trained in the preparation of investigation papers. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

4. I have been trained to prepare and obtain witness statements. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

5. I rely heavily on the hands-on training provided by IRBM to polish and enhance my tax investigation skills. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

Section 6

UNDERSTANDING OF TAX LAWS

This section focuses on the factors that understanding of tax laws influences the duration of tax prosecution investigation case resolution. Please select **one answer** in each line that best describes your viewpoint

A scale ranging from 1 to 5 is represents 1 "Strongly Disagree" 2 represent "Disagree" 3 represent "Neutral" 4 represent "Agree" and 5 represents "Strongly Agree."

1. I have knowledge of the tax offense issued by IRBM in prepare tax investigation paper. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

2. I have a knowledge about additional provisions (e.g., General Determinations and Guidelines) from IRBM to explain specific tax of offense. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

3. Complex tax laws cause investigation officers to take more time in interpretation and prolong the settlement of case. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

4. I have knowledge to dealing in unexpected changes in IRBM regulations related to tax laws. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

5. I Have difficulty in understanding tax laws is caused by inconsistent interpretations. *

	1	2	3	4	5	
Strongly Disagree	○	○	○	○	○	Strongly Agree

FACTORS INFLUENCING THE DURATION OF TAX INVESTIGATION CASE RESOLUTION IN MALAYSIA: PERCEPTIONS OF IRBM INVESTIGATION OFFICERS.

Thank you for participating in this survey. Please click this link to redeem appreciation token (just for early 50 respondents, copy and paste this link to your phone)
https://link.tngdigital.com.my/WjjzuyzfKeuZJFnp8

Submit another response

Appendix 2: Measurement of Variable

Section 2 : Duration of Tax Investigation Case Resolution in Malaysia

This section focuses on the impacting on duration of tax investigation case resolution in Malaysia. Please circle **one answer** in each line that best describes your viewpoint

Part B:

	Statement	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
1.	I have settled the number of cases assigned within the duration set by IRBM.					
	Achieved key performance indicator (number of cases settled, amount of back duty collected) set by IRBM. **Adopted Source:** Teoh Ting Ting (2023).					
2.	I have conducted investigation activities in accordance with the tax investigation procedures within the duration set by Investigation Department.					
	Conducts investigation activities in accordance with investigation procedures. **Adopted Source:** Teoh Ting Ting (2023).					
3.	I have successfully concluded the investigation cases within the specified duration with the support of the Investigation Department.					
	Conducts investigation activities in accordance with investigation procedures. **Adopted Source:** Teoh Ting Ting (2023).					

Section 3 : Size of Firm
This section focuses on the factors that size of the firm influences the duration of tax prosecution investigation case resolution. Please circle **one answer** in each line that best describes your viewpoint

Note: Regarding to Helmy Mohd Daud (2018). In Research the author uses the secondary data.

	Statement	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
1.	Duration in settlement of a case depends on the size of a company.					
2.	I settle the tax case in long time when involve the complexity of transaction.					
3.	Big size of company with numerous transactions may take a long time to complete tax investigation.					
4.	I resolve tax cases within a long time when I audit big size of company.					
5.	I resolve tax cases within a short period when it involves companies with less transactions.					

Section 4: Officer Competencies
This section focuses on the factors that officer competencies influences the duration of tax prosecution investigation case resolution. Please circle **one answer** in each line that best describes your viewpoint

	Statement	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
1.	I meet the academic qualifications requirement as an investigation officer.					

	Saya percaya pegawai siasatan LHDNM memenuhi kelayakan akademik sebagai pegawai siasatan ketika berurusan dengan pembayar cukai. **Adopted Source:** Mohd Daud, Helmi (2020).					
2.	I am confident in preparing investigation papers due to my extensive work experience and knowledge and skills in tax investigation.					
	Saya yakin berurusan dengan pengawai siasatan yang berpengalaman kerana telah lama bekerja dan mempunyai lebih pengetahuan dan kemahiran di dalam siasatan cukai. **Adopted Source:** Mohd Daud, Helmi (2020).					
3.	I am confident in preparing investigation papers even though I am a new investigation officer because I have received guidance from experienced officers.					
	Saya yakin berurusan dengan pegawai siasatan yang baru kerana telah diberi tunjuk ajar dari pegawai berpengalaman ketika perbincangan penyelesaian kes. **Adopted Source:** Mohd Daud, Helmi (2020).					
4.	I am knowledgeable and skilled, keeping pace with current issues in tax evasion.					
	Saya yakin pengawai siasatan cukai adalah berpengetahuan dan berkemahiran selari dengan perkembangan isu semasa pengelakan cukai. **Adopted Source:** Mohd Daud, Helmi (2020).					
5.	High proficiency in tax knowledge will shorten the period of case settlement.					
	High proficiency in tax knowledge and good negotiation skills will shorten the period of case settlement. **Adopted Source:** Teoh Ting Ting (2023).					

<u>Section 5: Training on Enforcement Strategy</u>

This section focuses on the factors that training on enforcement strategy influences the duration of tax prosecution investigation case resolution. Please circle **<u>one answer</u>** in each line that best describes your viewpoint

	Statement	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
1.	I have been trained in criminal investigation procedure.					
	Semasa berurusan, kelihatan pengawai siasatan telah dibeli latihan pembelajaran di dalam isu pengelakan cukai. **Adopted Source:** Mohd Daud, Helmi (2020).					
2.	I have been trained in raid procedure and using forensic investigation hardware and gadgets					
	Semasa berurusan, kelihatan pengawai siasatan telah diberi latihan pembelajaran di dalam isu pengelakan cukai. **Adopted Source:** Mohd Daud, Helmi (2020).					
3.	I have been trained in the preparation of investigation papers.					
	Semasa berurusan, kelihatan pengawai siasatan telah dibeli latihan pembelajaran di dalam isu pengelakan cukai. **Adopted Source:** Mohd Daud, Helmi (2020).					
4.	I have been trained to prepare and obtain witness statements.					
	Semasa berurusan, kelihatan pengawai siasatan telah diberi latihan pembelajaran di dalam isu pengelakan cukai. **Adopted Source:** Insch et. Al. (2008), Raigh et al. (2015), Mohd Daud, Helmi (2020), RKSC (2023).					
5.	I rely heavily on the hands-on training provided by IRBM to polish and enhance my tax investigation skills.					
	I rely heavily on the hands-on training provided by IRBM to polish and enhance my tax investigation skills. **Adopted Source:** Jema'ah Sidek (2020)					

<u>Section 6 : Understanding of Tax Laws</u>						
This section focuses on the factors that understanding of tax laws influences the duration of tax prosecution investigation case resolution. Please circle **<u>one answer</u>** in each line that best describes your viewpoint.						
	Statement	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
1.	I have knowledge of the tax offense issued by IRBM in prepare tax investigation paper.					
	Saya perlu mengetahui terlalu banyak kadar cukai dan garis panduan penalti cukai yang dikeluarkan oleh LHDNM di dalam penguatkuasaan cukai. **Adopted Source:** Mohd Daud Helmi (2020).					
2.	I have a knowledge about additional provisions (e.g., General Determinations and Guidelines) from IRBM to explain specific tax of offense.					
	Saya perlu membaca dan memahami terlalu banyak peruntukan tambahan (contoh: Ketetapan Umum dan Garis Panduan dari pihak LHDNM untuk menerangkan sesuatu perkara cukai. **Adopted Source:** Mohd Daud Helmi (2020).					
3.	Complex tax laws cause investigation officers to take more time in interpretation and prolong the settlement of case.					
	Complex tax laws cause investigation officers to take more time in interpretation and prolong the settlement of case. **Adopted Source:** Teoh Ting-Ting (2023).					
4.	I have knowledge to dealing in unexpected changes in IRBM regulations related to tax laws.					
	Saya perlu menghadapi sebarang perubahan peraturan LHDNM yang tidak dijangka berhubung undang-undang cukai. **Adopted Source:** Mohd Daud Helmi (2020).					

5.	I Have difficulty in understanding tax laws is caused by inconsistent interpretations.					
	Peraturan dan undang-undang dalaman LHDNM sukar difahami. **Adopted Source:** Mohd Daud Helmi (2020).					

Appendix 3: SPSS Output

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Search application

	@1. Gender	@2.Age	@3.HighestAcademic Qualification	@4.Fieldofstudy	@ 5. Pr.	@6.Howlongh aveyoubeenw orkingwithIRB...	@7.Howlongh aveyoubeenint heinvestigation.	@8.Haveyo uattendedC TIPcourse	@9.Ifyouattended CTIPcourseplease statetheyearyouatt..	@1.Haveyouachieve dtheKPIcasessetforth eyear2023asdetermi..	@2.Ifyeswhichquarterdidyouachieveth oseKPIcases
1	Female	41-50	Bachelor's Degree	Accounting	MIA	< 10 years	< 5 years	Never	Never	Yes	Quarter 3 (July - September)
2	Female	41-50	Bachelor's Degree	Accounting	MIA	10-15 years	< 5 years	Never	Never	Yes	Quarter 3 (July - September)
3	Male	31-40	Bachelor's Degree	Accounting	None	< 10 years	< 5 years	Never	Never	No	No
4	Male	41-50	Bachelor's Degree	Accounting	None	> 20 years	5-10 years	Yes	2023	No	No
5	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2024	Yes	Quarter 3 (July - September)
6	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	< 5 years	Yes	2023	Yes	Quarter 3 (July - September)
7	Female	41-50	Bachelor's Degree	Accounting	None	> 20 years	10-15 years	Yes	2010	No	No
8	Female	51 and above	Bachelor's Degree	Business	None	> 20 years	5-10 years	Yes	2015	Yes	Quarter 3 (July - September)
9	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	< 5 years	Never	Never	No	No
10	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	< 5 years	Yes	2024	Yes	Quarter 2 (April - June)
11	Female	41-50	Bachelor's Degree	Accounting	None	16-20 years	5-10 years	Yes	2019	Yes	Quarter 2 (April - June)
12	Male	41-50	Bachelor's Degree	Finance	None	16-20 years	< 5 years	Never	Never	Yes	Quarter 2 (April - June)
13	Female	51 and above	Bachelor's Degree	Finance	None	> 20 years	5-10 years	Yes	2015	Yes	Quarter 2 (April - June)
14	Female	41-50	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2022	Yes	Quarter 2 (April - June)
15	Male	31-40	Bachelor's Degree	Public Management	None	10-15 years	< 5 years	Never	2003	Yes	Quarter 2 (April - June)
16	Male	31-40	Bachelor's Degree	Valuation and property management	None	10-15 years	< 5 years	Never	2003	Yes	Quarter 2 (April - June)
17	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Never	Never	Yes	Quarter 2 (April - June)
18	Male	41-50	Bachelor's Degree	Accounting	None	< 10 years	< 5 years	Never	Never	Yes	Quarter 2 (April - June)
19	Female	31-40	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2022	Yes	Quarter 3 (July - September)
20	Male	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2022	Yes	Quarter 3 (July - September)
21	Female	41-50	Bachelor's Degree	Accounting	None	> 20 years	10-15 years	Yes	2010	Yes	Quarter 4 (Oktober - December)
22	Female	41-50	Bachelor's Degree	Accounting	None	16-20 years	< 5 years	Yes	2023	No	No
23	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	5-10 years	Never	Never	Yes	Quarter 2 (April - June)
24	Female	41-50	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2022	Yes	Quarter 4 (Oktober - December)
25	Male	41-50	Bachelor's Degree	Accounting	None	> 20 years	10-15 years	Yes	2008	Yes	Quarter 3 (July - September)
26	Male	31-40	Bachelor's Degree	Accounting	MIA	< 10 years	< 5 years	Yes	2024	Yes	Quarter 2 (April - June)
27	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	5-10 years	Yes	2018	Yes	Quarter 4 (Oktober - December)
28	Male	41-50	Bachelor's Degree	Economics	None	> 20 years	> 15 years	Yes	2008	Yes	Quarter 4 (Oktober - December)

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Search application

	@1.Gender	@2.Age	@3.HighestAcademicQualification	@4.Fieldofstudy	@5.Pr.	@6.Howlonghaveyoubeenw orkingwithIRB...	@7.Howlonghaveyoubeenint heinvestigation.	@8.HaveyouattendedCTIPcourse	@9.IfyouattendedCTIPcoursepleasestatetheyearyouatt..	@1.HaveyouachievedtheKPIcasessetfortheyear2023asdetermi..	@2.IfyeswhichquarterdidyouachievethoseKPIcases
29	Male	41-50	Bachelor's Degree	Finance	None	16-20 years	5-10 years	Yes	2019	Yes	Quarter 3 (July - September)
30	Female	41-50	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2023	Yes	Quarter 3 (July - September)
31	Female	41-50	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2023	Yes	Quarter 3 (July - September)
32	Male	41-50	Bachelor's Degree	Business	None	16-20 years	< 5 years	Yes	2024	Yes	Quarter 4 (Oktober - December)
33	Female	41-50	Bachelor's Degree	Business	None	> 20 years	10-15 years	Yes	2011	Yes	Quarter 4 (Oktober - December)
34	Female	41-50	Bachelor's Degree	Accounting	ACCA	16-20 years	5-10 years	Yes	2019	Yes	Quarter 3 (July - September)
35	Male	31-40	Bachelor's Degree	Accounting	MIA	< 10 years	< 5 years	Never	Never	Yes	Quarter 3 (July - September)
36	Female	31-40	Bachelor's Degree	Mathematic	None	< 10 years	5-10 years	Never	Never	Yes	Quarter 4 (Oktober - December)
37	Male	41-50	Bachelor's Degree	Business	None	16-20 years	5-10 years	Yes	2020	Yes	Quarter 3 (July - September)
38	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	< 5 years	Yes	2023	Yes	Quarter 2 (April - June)
39	Male	31-40	Bachelor's Degree	Accounting	None	< 10 years	< 5 years	Never	Never	Yes	Quarter 2 (April - June)
40	Male	31-40	Bachelor's Degree	Accounting	None	10-15 years	< 5 years	Yes	2024	Yes	Quarter 3 (July - September)
41	Female	41-50	Bachelor's Degree	Accounting	None	16-20 years	< 5 years	Never	Never	No	No
42	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2022	Yes	Quarter 3 (July - September)
43	Male	41-50	Bachelor's Degree	Finance	None	10-15 years	< 5 years	Yes	2023	Yes	Quarter 3 (July - September)
44	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2022	Yes	Quarter 3 (July - September)
45	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2021	Yes	Quarter 3 (July - September)
46	Male	31-40	Bachelor's Degree	Finance	None	10-15 years	< 5 years	Never	Never	Yes	Quarter 3 (July - September)
47	Male	41-50	Bachelor's Degree	Accounting	None	> 20 years	5-10 years	Yes	2017	Yes	Quarter 4 (Oktober - December)
48	Male	31-40	Bachelor's Degree	Business	None	< 10 years	< 5 years	Never	Never	No	No
49	Male	41-50	Bachelor's Degree	Economic	None	16-20 years	5-10 years	Yes	2022	Yes	Quarter 4 (Oktober - December)
50	Male	41-50	Bachelor's Degree	Law	None	16-20 years	5-10 years	Yes	2017	Yes	Quarter 2 (April - June)
51	Male	41-50	Bachelor's Degree	Business	None	16-20 years	< 5 years	Never	Never	Yes	Quarter 2 (April - June)
52	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2021	Yes	Quarter 3 (July - September)
53	Male	41-50	Bachelor's Degree	Accounting	MIA	16-20 years	5-10 years	Yes	2017	Yes	Quarter 3 (July - September)
54	Male	41-50	Bachelor's Degree	Accounting	None	> 20 years	> 15 years	Yes	2009	Yes	Quarter 4 (Oktober - December)
55	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Never	Never	Yes	Quarter 4 (Oktober - December)
56	Female	41-50	Bachelor's Degree	Human resource	None	16-20 years	< 5 years	Yes	2017	Yes	Quarter 3 (July - September)

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Search application

	@1.Gender	@2.Age	@3.HighestAcademicQualification	@4.Fieldofstudy	@5.Pr.	@6.Howlonghaveyoubeenworkingwith IRB...	@7.Howlonghaveyoubeenintheinvestigation...	@8.HaveyouattendedCTIPcourse	@9.IfyouattendedCTIPcoursepleasestatetheyearyouatt...	@1.HaveyouachievedtheKPIcasessetforthyear2023asdetermi...	@2.Ifyeswhichquarterdidyouachievethose KPIcases
57	Male	51 and above	Bachelor's Degree	B.ECONS	None	> 20 years	> 15 years	Yes	2007	Yes	Quarter 4 (Oktober - December)
58	Male	41-50	Bachelor's Degree	Accounting	None	> 20 years	10-15 years	Yes	2013	Yes	Quarter 4 (Oktober - December)
59	Female	31-40	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2021	Yes	Quarter 3 (July - September)
60	Male	41-50	Bachelor's Degree	Accounting	CTIM	10-15 years	5-10 years	Yes	2023	Yes	Quarter 4 (Oktober - December)
61	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	< 5 years	Yes	2023	Yes	Quarter 3 (July - September)
62	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	10-15 years	Yes	2015	Yes	Quarter 4 (Oktober - December)
63	Female	41-50	Bachelor's Degree	Economics & Development	None	16-20 years	5-10 years	Yes	2019	Yes	Quarter 3 (July - September)
64	Male	41-50	Bachelor's Degree	Marketing	None	< 10 years	< 5 years	Never	Never	Yes	Quarter 4 (Oktober - December)
65	Female	31-40	Bachelor's Degree	Accounting	MIA	< 10 years	5-10 years	Never	Never	Yes	Quarter 4 (Oktober - December)
66	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Never	Never	Yes	Quarter 3 (July - September)
67	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	< 5 years	Yes	2024	Yes	Quarter 3 (July - September)
68	Female	31-40	Bachelor's Degree	BIOLOGY	None	< 10 years	< 5 years	Yes	2024	Yes	Quarter 4 (Oktober - December)
69	Female	31-40	Bachelor's Degree	Accounting	MIA	10-15 years	< 5 years	Yes	2023	Yes	Quarter 2 (April - June)
70	Male	41-50	Bachelor's Degree	Information Techology	None	16-20 years	< 5 years	Yes	2018	Yes	Quarter 4 (Oktober - December)
71	Male	31-40	Bachelor's Degree	Accounting	None	10-15 years	< 5 years	Never	Never	Yes	Quarter 3 (July - September)
72	Male	41-50	Bachelor's Degree	Computer Science	None	16-20 years	5-10 years	Yes	2019	Yes	Quarter 4 (Oktober - December)
73	Female	41-50	Bachelor's Degree	Accounting	None	> 20 years	10-15 years	Yes	2009	Yes	Quarter 4 (Oktober - December)
74	Female	31-40	Bachelor's Degree	Finance	None	10-15 years	< 5 years	Yes	2021	Yes	Quarter 2 (April - June)
75	Female	41-50	Bachelor's Degree	Accounting	MIA	10-15 years	< 5 years	Yes	2023	Yes	Quarter 3 (July - September)
76	Female	41-50	Bachelor's Degree	Accounting	MIA	10-15 years	5-10 years	Yes	2017	Yes	Quarter 3 (July - September)
77	Female	41-50	Bachelor's Degree	Accounting	None	> 20 years	> 15 years	Yes	2004	Yes	Quarter 3 (July - September)
78	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	5-10 years	Yes	2018	Yes	Quarter 2 (April - June)
79	Male	31-40	Bachelor's Degree	Accounting	MIA	10-15 years	< 5 years	Yes	2023	Yes	Quarter 2 (April - June)
80	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	10-15 years	Yes	2012	Yes	Quarter 4 (Oktober - December)
81	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	< 5 years	Never	Never	Yes	Quarter 4 (Oktober - December)
82	Male	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2023	Yes	Quarter 3 (July - September)
83	Female	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2017	Yes	Quarter 3 (July - September)
84	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2017	Yes	Quarter 4 (Oktober - December)

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Search application

	@1.Gender	@2.Age	@3.HighestAcademicQualification	@4.Fieldofstudy	@5.Pr.	@6.HowlonghaveyoubeenworkingwithIRB…	@7.Howlonghaveyoubeenintheinvestigation…	@8.HaveyouattendedCTIPcourse	@9.IfyouattendedCTIPcoursepleasestatetheyearyouatt…	@1.HaveyouachievedtheKPIcasessetfortheyear2023asdetermi…	@2.IfyeswhichquarterdidyouachievethoseKPIcases
85	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2017	Yes	Quarter 3 (July - September)
86	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	5-10 years	Yes	2017	Yes	Quarter 4 (Oktober - December)
87	Female	41-50	Bachelor's Degree	Finance	None	10-15 years	5-10 years	Yes	2019	Yes	Quarter 4 (Oktober - December)
88	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2015	Yes	Quarter 4 (Oktober - December)
89	Female	31-40	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2019	Yes	Quarter 4 (Oktober - December)
90	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2015	Yes	Quarter 4 (Oktober - December)
91	Female	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2017	Yes	Quarter 4 (Oktober - December)
92	Female	31-40	Bachelor's Degree	Accounting	None	10-15 years	10-15 years	Yes	2015	Yes	Quarter 4 (Oktober - December)
93	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	10-15 years	Yes	2014	Yes	Quarter 3 (July - September)
94	Male	41-50	Bachelor's Degree	Business	None	16-20 years	10-15 years	Yes	2014	Yes	Quarter 4 (Oktober - December)
95	Female	31-40	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2018	Yes	Quarter 3 (July - September)
96	Male	41-50	Bachelor's Degree	Finance	None	10-15 years	10-15 years	Yes	2018	Yes	Quarter 4 (Oktober - December)
97	Female	31-40	Bachelor's Degree	Marketing	None	10-15 years	< 5 years	Yes	2023	Yes	Quarter 4 (Oktober - December)
98	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	10-15 years	Yes	2015	Yes	Quarter 4 (Oktober - December)
99	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	10-15 years	Yes	2005	Yes	Quarter 4 (Oktober - December)
100	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	10-15 years	Yes	2006	Yes	Quarter 4 (Oktober - December)
101	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2019	Yes	Quarter 4 (Oktober - December)
102	Female	41-50	Bachelor's Degree	Finance	None	< 10 years	5-10 years	Yes	2023	Yes	Quarter 3 (July - September)
103	Female	31-40	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2023	Yes	Quarter 3 (July - September)
104	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	< 5 years	Never	Never	Yes	Quarter 4 (Oktober - December)
105	Male	41-50	Bachelor's Degree	Accounting	MIA	> 20 years	10-15 years	Yes	2011	Yes	Quarter 3 (July - September)
106	Male	41-50	Bachelor's Degree	Accounting	None	16-20 years	10-15 years	Yes	2008	Yes	Quarter 3 (July - September)
107	Female	41-50	Bachelor's Degree	Engineering	None	16-20 years	10-15 years	Yes	2005	Yes	Quarter 3 (July - September)
108	Female	41-50	Bachelor's Degree	Accounting	None	10-15 years	10-15 years	Yes	2019	Yes	Quarter 3 (July - September)
109	Male	41-50	Bachelor's Degree	Business	None	16-20 years	> 15 years	Yes	2015	Yes	Quarter 3 (July - September)
110	Male	31-40	Bachelor's Degree	Marketing	None	10-15 years	5-10 years	Yes	2015	Yes	Quarter 4 (Oktober - December)
111	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2011	Yes	Quarter 4 (Oktober - December)
112	Male	51 and above	Bachelor's Degree	Business	None	16-20 years	10-15 years	Yes	2008	Yes	Quarter 4 (Oktober - December)

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Search application

	@1. Gender	@2.Age	@3.HighestAcademic Qualification	@4.Fieldofstudy	@5. Pr.	@6.Howlonghaveyoubeenw orkingwithIRB...	@7.Howlonghaveyoubeenint heinvestigation...	@8.Haveyo uattendedC TIPcourse	@9.Ifyouattended CTIPcourseplease statetheyearyouatt...	@1.Haveyouachieve dtheKPIcasessetforth eyear2023asdetermi...	@2.Ifyeswhichquarterdidyouachieveth oseKPIcases
112	Male	51 and above	Bachelor's Degree	Business	None	16-20 years	10-15 years	Yes	2008	Yes	Quarter 4 (Oktober - December)
113	Female	41-50	Bachelor's Degree	Marketing	None	10-15 years	5-10 years	Yes	2012	Yes	Quarter 3 (July - September)
114	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2019	Yes	Quarter 3 (July - September)
115	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2019	Yes	Quarter 4 (Oktober - December)
116	Male	41-50	Bachelor's Degree	Business	None	10-15 years	5-10 years	Yes	2017	Yes	Quarter 4 (Oktober - December)
117	Male	41-50	Bachelor's Degree	Finance	None	10-15 years	< 5 years	Yes	2021	Yes	Quarter 4 (Oktober - December)
118	Female	41-50	Bachelor's Degree	Accounting	None	16-20 years	10-15 years	Yes	2018	Yes	Quarter 2 (April - June)
119	Female	41-50	Bachelor's Degree	Finance	None	10-15 years	10-15 years	Yes	2009	Yes	Quarter 3 (July - September)
120	Female	31-40	Bachelor's Degree	Accounting	None	< 10 years	5-10 years	Yes	2022	Yes	Quarter 4 (Oktober - December)
121	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2016	Yes	Quarter 4 (Oktober - December)
122	Male	31-40	Bachelor's Degree	Accounting	ACCA	< 10 years	5-10 years	Never	Never	Yes	Quarter 4 (Oktober - December)
123	Male	41-50	Bachelor's Degree	Accounting	None	10-15 years	5-10 years	Yes	2016	Yes	Quarter 4 (Oktober - December)
124	Female	31-40	Master's Degree	Accounting	MIA	< 10 years	< 5 years	Yes	2023	Yes	Quarter 3 (July - September)
125	Female	41-50	Master's Degree	Accounting	None	16-20 years	5-10 years	Yes	2018	Yes	Quarter 3 (July - September)
126	Male	31-40	Master's Degree	Accounting	MIA	10-15 years	< 5 years	Yes	2023	Yes	Quarter 2 (April - June)
127	Male	41-50	Master's Degree	Accounting	None	> 20 years	< 5 years	Yes	2024	Yes	Quarter 4 (Oktober - December)
128	Male	31-40	Master's Degree	Accounting	MIA	10-15 years	5-10 years	Yes	2022	Yes	Quarter 2 (April - June)
129	Female	41-50	Master's Degree	Accounting	MIA	16-20 years	< 5 years	Yes	2022	Yes	Quarter 4 (Oktober - December)
130	Male	41-50	Master's Degree	Accounting	None	> 20 years	10-15 years	Yes	2009	Yes	Quarter 4 (Oktober - December)
131	Female	41-50	Master's Degree	Business	None	16-20 years	< 5 years	Yes	2023	Yes	Quarter 3 (July - September)
132	Female	31-40	Master's Degree	Accounting	MIA	10-15 years	< 5 years	Never	Never	Yes	Quarter 3 (July - September)
133	Female	41-50	Master's Degree	Accounting	None	< 10 years	< 5 years	Yes	2020	Yes	Quarter 1 (January - Mac)
134	Female	41-50	Master's Degree	Accounting	MIA	16-20 years	5-10 years	Yes	2018	Yes	Quarter 3 (July - September)
135	Female	41-50	Master's Degree	Accounting	None	16-20 years	< 5 years	Yes	2015	Yes	Quarter 4 (Oktober - December)

	N	Minimum	Maximum	Sum	Mean		Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Std. Error	Statistic	Std. Error
DUR1	135	1	5	634	4.70	.055	.638	-1.987	.209	9.981	.414
DUR2	135	3	5	632	4.68	.045	.528	-1.392	.209	1.012	.414
DUR3	135	2	5	622	4.61	.059	.681	-1.907	.209	3.645	.414
FS1	135	1	5	579	4.29	.068	.790	-1.485	.209	3.568	.414
FS2	135	2	5	608	4.50	.056	.645	-1.115	.209	.900	.414
FS3	135	2	5	606	4.49	.056	.656	-1.083	.209	.741	.414
FS4	135	1	5	568	4.21	.064	.744	-1.018	.209	2.088	.414
FS5	135	1	5	566	4.19	.072	.842	-1.216	.209	2.096	.414
OC1	135	2	5	612	4.53	.054	.632	-1.205	.209	1.197	.414
OC2	135	2	5	600	4.44	.056	.654	-.928	.209	.502	.414
OC3	135	2	5	592	4.39	.057	.658	-.764	.209	.253	.414
OC4	135	3	5	576	4.27	.061	.714	-.442	.209	-.947	.414
OC5	135	1	5	583	4.32	.063	.729	-1.278	.209	2.986	.414
TOE1	135	2	5	573	4.24	.062	.717	-.770	.209	.603	.414
TOE2	135	1	5	505	3.74	.079	.914	-.770	.209	.900	.414
TOE3	135	2	5	567	4.20	.057	.667	-.711	.209	1.222	.414
TOE4	135	1	5	550	4.07	.056	.654	-.889	.209	3.335	.414
TOE5	135	2	5	549	4.07	.057	.660	-.230	.209	-.120	.414
UTL1	135	1	5	594	4.40	.056	.649	-1.285	.209	4.267	.414
UTL2	135	3	5	574	4.25	.058	.677	-.356	.209	-.813	.414
UTL3	135	2	5	562	4.16	.057	.660	-.504	.209	.590	.414
UTL4	135	3	5	537	3.98	.053	.617	.013	.209	-.320	.414
UTL5	135	1	5	485	3.59	.078	.908	-.613	.209	.555	.414
Valid N (listwise)	135										

Descriptive Statistics

Question item	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
DUR1	135	1	5	4.696	0.638	-2.786	0.209	10.101	0.414
DUR2	135	3	5	4.681	0.528	-1.392	0.209	1.012	0.414
DUR3	135	2	5	4.607	0.681	-1.907	0.209	3.645	0.414
Duration	135	1	5	4.662	0.616	-2.028	0.209	4.919	0.414

Descriptive Statistics

Question item	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
FS1	135	1	5	4.289	0.790	-1.485	0.209	3.568	0.414
FS2	135	2	5	4.504	0.645	-1.115	0.209	0.900	0.414
FS3	135	2	5	4.489	0.656	-1.083	0.209	0.741	0.414
FS4	135	1	5	4.207	0.744	-1.018	0.209	2.088	0.414
FS5	135	1	5	4.193	0.842	-1.216	0.209	2.096	0.414
Firm size	135	1	5	4.336	0.736	-1.184	0.209	1.878	0.414

Descriptive Statistics

Question item	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
OC1	135	2	5	4.533	0.632	-1.205	0.209	1.197	0.414
OC2	135	2	5	4.444	0.654	-0.928	0.209	0.502	0.414
OC3	135	2	5	4.385	0.658	-0.764	0.209	0.253	0.414
OC4	135	3	5	4.267	0.714	-0.442	0.209	-0.947	0.414
OC5	135	1	5	4.319	0.729	-1.278	0.209	2.986	0.414
Officer competencies	135	1	5	4.390	0.678	-0.923	0.209	0.798	0.414

Descriptive Statistics

Question item	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
TOE1	135	2	5	4.244	0.717	-0.770	0.209	0.603	0.414
TOE2	135	1	5	3.741	0.914	-0.770	0.209	0.900	0.414
TOE3	135	2	5	4.200	0.667	-0.711	0.209	1.222	0.414
TOE4	135	1	5	4.074	0.654	-0.889	0.209	3.335	0.414
TOE5	135	2	5	4.067	0.660	-0.230	0.209	-0.120	0.414
Training	135	1	5	4.065	0.722	-0.674	0.209	1.188	0.414

Descriptive Statistics

Question item	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
UTL1	135	1	5	4.400	0.649	-1.285	0.209	4.267	0.414
UTL2	135	3	5	4.252	0.677	-0.356	0.209	-0.813	0.414
UTL3	135	2	5	4.163	0.660	-0.504	0.209	0.590	0.414
UTL4	135	3	5	3.978	0.617	0.013	0.209	-0.320	0.414
UTL5	135	1	5	3.593	0.908	-0.613	0.209	0.555	0.414
Understanding	135	1	5	4.077	0.702	-0.549	0.209	0.856	0.414

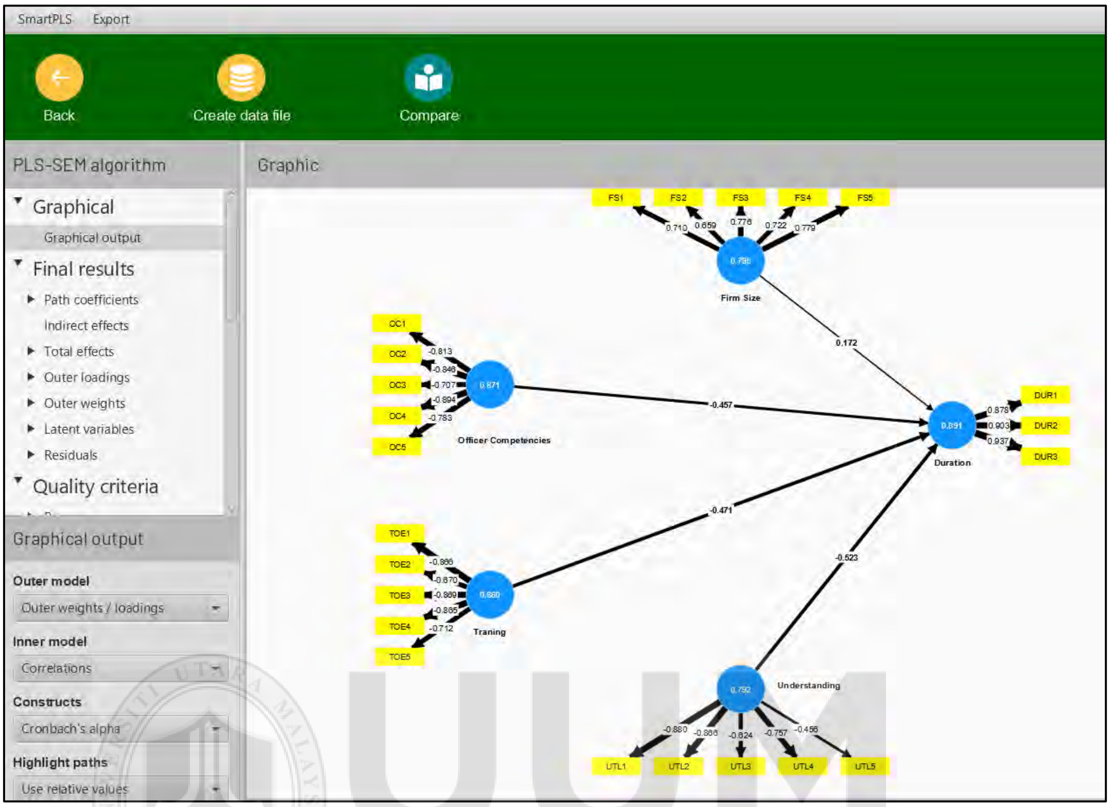
Variable	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Duration	135	1	5	4.662	0.616	-2.028	0.209	4.919	0.414
Firm size	135	1	5	4.336	0.736	-1.184	0.209	1.878	0.414
Officer competencies	135	1	5	4.390	0.678	-0.923	0.209	0.798	0.414
Training	135	1	5	4.065	0.722	-0.674	0.209	1.188	0.414
Understanding	135	1	5	4.077	0.702	-0.549	0.209	0.856	0.414

		Count	Column N %
1. Gender	Female	61	45.2%
	Male	74	54.8%
2. Age	31-40	42	31.1%
	41-50	89	65.9%
	51 and above	4	3.0%
3. Highest Academic Qualification	Bachelor's Degree	123	91.1%
	Master's Degree	12	8.9%
4. Field of study	Accounting	96	71.1%
	B.ECONS	1	0.7%
	BIOLOGY	1	0.7%
	Business	11	8.1%
	Computer Science	1	0.7%
	Economic	1	0.7%
	Economics	1	0.7%
	Economics & Development	1	0.7%
	Engineering	1	0.7%
	Finance	11	8.1%
	Human resource	1	0.7%
	Information Techology	1	0.7%
	Law	1	0.7%
	Marketing	4	3.0%
	Mathematic	1	0.7%
	Public Management	1	0.7%
	Valuation and property management	1	0.7%
5. Professional qualification	ACCA	2	1.5%
	CTIM	1	0.7%
	MIA	17	12.6%
	None	115	85.2%
6. How long have you been working with IRBM?	< 10 years	32	23.7%
	> 20 years	17	12.6%
	10-15 years	46	34.1%
	16-20 years	40	29.6%

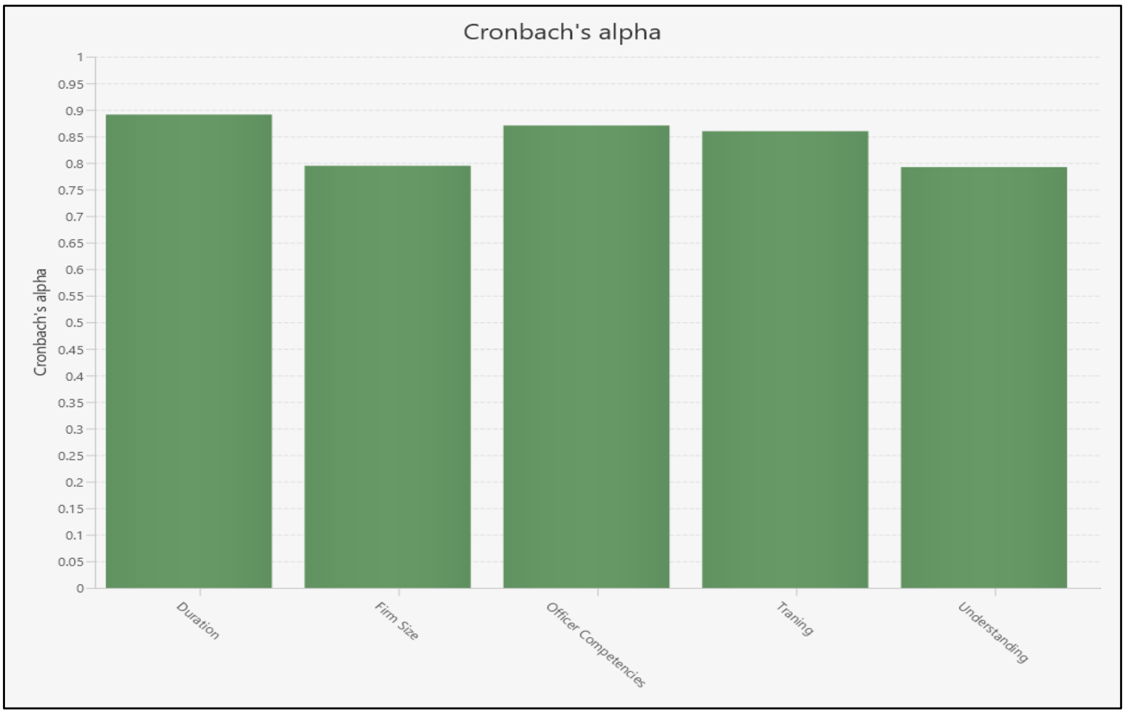
7. How long have you been in the investigation department?	< 5 years	45	33.3%
	> 15 years	5	3.7%
	10-15 years	23	17.0%
	5-10 years	62	45.9%
8. Have you attended CTIP course?	Never	26	19.3%
	Yes	109	80.7%
9. If you attended CTIP course, please state the year you attended		2	1.5%
	2004	1	0.7%
	2005	2	1.5%
	2006	1	0.7%
	2007	1	0.7%
	2008	4	3.0%
	2009	4	3.0%
	2010	2	1.5%
	2011	3	2.2%
	2012	2	1.5%
	2013	1	0.7%
	2014	2	1.5%
	2015	10	7.4%
	2016	2	1.5%
	2017	11	8.1%
	2018	8	5.9%
	2019	11	8.1%
	2020	2	1.5%
	2021	5	3.7%
	2022	10	7.4%
	2023	19	14.1%
	2024	8	5.9%
	Never	24	17.8%
1. Have you achieved the KPI cases set for the year 2023 as determined by the investigation department?	No	7	5.2%
	Yes	128	94.8%

2. If yes, which quarter did you achieve those KPI cases?	No	7	5.2%
	Quarter 1 (January - Mac)	1	0.7%
	Quarter 2 (April - June)	22	16.3%
	Quarter 3 (July - September)	52	38.5%
	Quarter 4 (Oktober - December)	53	39.3%

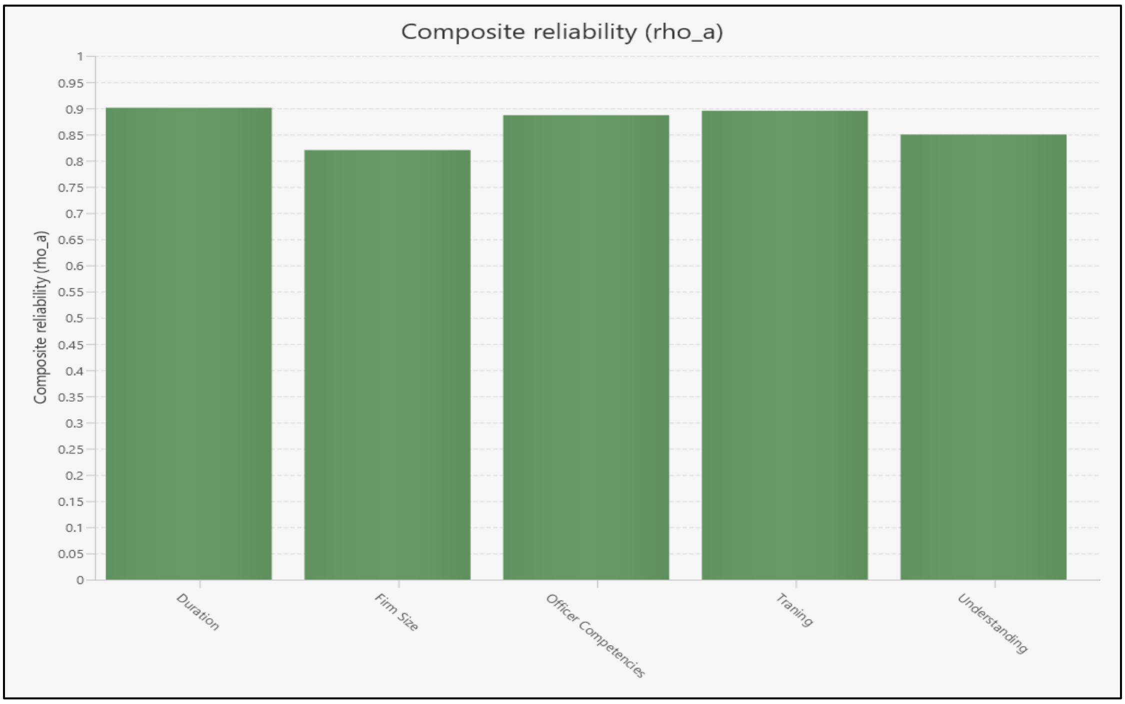
Appendix 4: SmartPLS Output



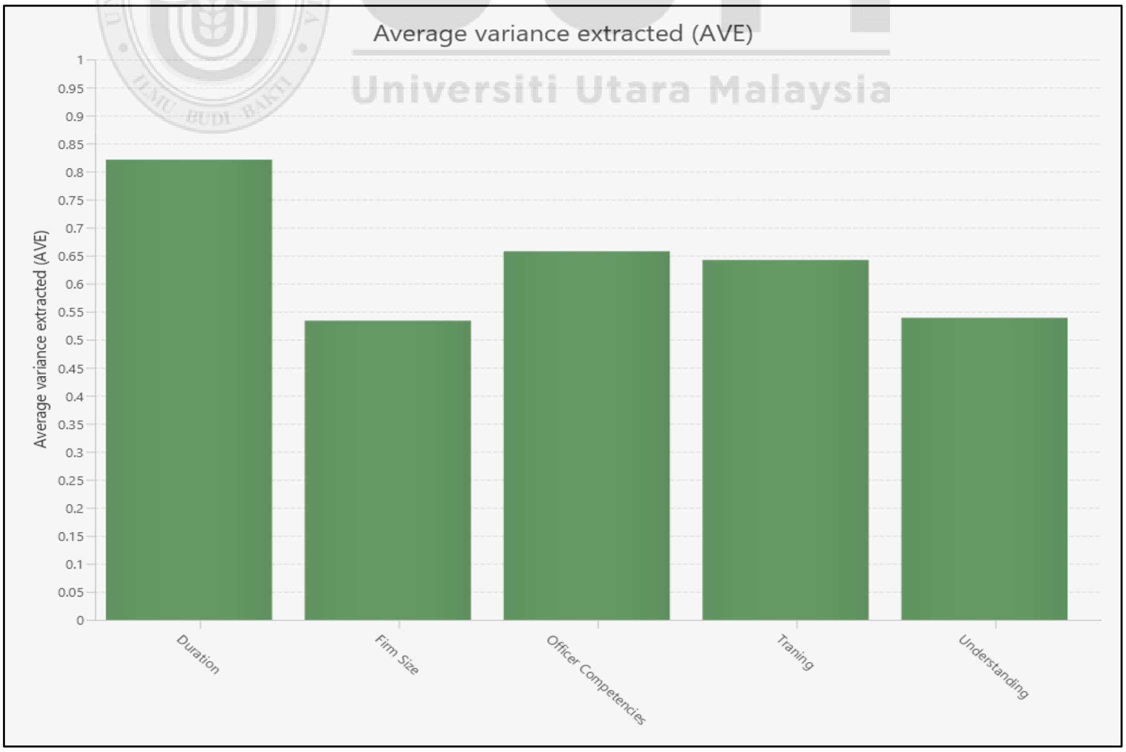
Cronbach's Alpha Results



Composite Reliability (Cr) Results



Average Variance Extracted (Ave) Results



Correlations

	Duration	Firm Size	Officer Competencies	Traning	Understanding
Duration	1.000	0.172	-0.457	-0.471	-0.523
Firm Size	0.172	1.000	-0.392	-0.287	-0.457
Officer Competencies	-0.457	-0.392	1.000	0.516	0.789
Traning	-0.471	-0.287	0.516	1.000	0.549
Understanding	-0.523	-0.457	0.789	0.549	1.000

Outer loadings

Matrix

	Duration	Firm Size	Officer Competencies	Traning	Understanding
DUR1	0.878				
DUR2	0.903				
DUR3	0.937				
FS1		0.710			
FS2		0.659			
FS3		0.776			
FS4		0.722			
FS5		0.779			
OC1			-0.813		
OC2			-0.846		
OC3			-0.707		
OC4			-0.894		
OC5			-0.783		
TOE1				-0.866	
TOE2				-0.670	
TOE3				-0.869	
TOE4				-0.865	
TOE5				-0.712	
UTL1					-0.880
UTL2					-0.866
UTL3					-0.624
UTL4					-0.757
UTL5					-0.456

Construct reliability and validity

Overview

	Cronbach's alpha	Composite reliability (rho_a)	Average variance extracted (AVE)
Duration	0.891	0.900	0.821
Firm Size	0.795	0.821	0.534
Officer Competencies	0.871	0.887	0.658
Traning	0.860	0.895	0.642
Understanding	0.792	0.850	0.539

Heterotrait-monotrait ratio (HTMT) - List

	Heterotrait-monotrait ratio (HTMT)
Firm Size <-> Duration	0.170
Officer Competencies <-> Duration	0.495
Officer Competencies <-> Firm Size	0.429
Traning <-> Duration	0.516
Traning <-> Firm Size	0.292
Traning <-> Officer Competencies	0.575
Understanding <-> Duration	0.547
Understanding <-> Firm Size	0.571
Understanding <-> Officer Competencies	0.893
Understanding <-> Traning	0.577

SmartPLS report

Please cite the use of SmartPLS: Ringle, C. M., Wende, S., and Becker, J.-M. 2022. "SmartPLS 4." Oststeinbek: SmartPLS GmbH, http://www.smartpls.com.

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Final results

R-square

Overview

	R-square	R-square adjusted
Duration	0.331	0.310

Path coefficients

Mean, STDEV, T values, p values

	P values
Firm Size -> Duration	0.217
Officer Competencies -> Duration	0.586
Traning -> Duration	0.002
Understanding -> Duration	0.002

Total

	SSO	SSE	Q^2 (=1-SSE/SSO)
Duration	405.000	159.778	0.605
Firm Size	675.000	484.861	0.282
Officer Competencies	675.000	349.816	0.482
Traning	675.000	357.978	0.470
Understanding	675.000	447.716	0.337

Appendix 5: Data Collection

Tue 6/2/2024 11:15 AM

NORHARIYANTI BINTI KAMARUDIN

FRIENDLY REMINDER : Kajian berkaitan faktor yang mempengaruhi tempoh masa penyelesaian kes-kes siasatan - Master of Science International Accounting

To AFFENDY BIN ABDUL AILLAH; AHMAD FAIZAL BIN ZAINOL; AHMAD IKHROM BIN ISMAIL; AHMAD SOBREE BIN MD YAZID; AIZARI SHAIFUL BIN MOHD YUSOF; AMILUDIN BIN JAFFAR; FATIMAH BINTI JAMALI; FAUZI SUZANA BINTI ROSIDAN; MOHAMAD SYAZMIL BIN AHMAD AZMI; MOHD AZLAN BIN YANG GHAZALI; MOHD AZLIN BIN MOHD AZHARI; MOHD DZALHAIRY BIN SURATMAN; MOHD HAIRIZAN BIN ZAHARUDDIN; MOHD JIHADI BIN MD RADZI; MUHAMAD EHSAN BIN MOHAMED RASAD; NALINI A/P BALA SUBRAMANIAM; NGEOW LI LIN; NORAZIZUL RAHMAN BIN ABDUL AZIZ; RAZBEE BIN ABDUL RAZAK; SITI BALKIS BINTI SAMSUDDIN; SITI NURBA'YAH BINTI ABU HASSIM

السلام عليكم ورحمة الله وبركاته dan Salam Sejahtera.

Tuan-tuan dan Puan-puan,

Dengan hormatnya saya merujuk kepada perkara diatas.

Untuk makluman tuan-tuan dan puan-puan, saya sedang menjalankan kajian berkaitan faktor yang mempengaruhi tempoh masa penyelesaian kes-kes siasatan.

Kajian ini merupakan sebahagian daripada program penggajian saya, Master of Science (International Accounting).

Oleh yang demikian, dengan rendah diri inginkan saya memohon agar **semua pengawai penyiasat** mengambil bahagian selaku responden dalam kajian ini melalui link berikut https://bit.ly/factorsinfluencing

Mohon tuan/puan menghantar survey ini **SELEWAT-LEWATNYA PADA 08/02/2024 (KHAMIS)**

Untuk perhatian tuan/puan **50 responden terawal akan menerima token penghargaan melalui Touch N Go ewallet. Token penghargaan telah diubah cara pemberiannya adalah secara kaedah random.**

Kepada **pegawai yang telah menjawab survey ini** setinggi penghargaan dan jutaan terima kasih diiucapkan.

Tindakan awal daripada tuan-tuan dan puan-puan didahului dengan ucapan terima kasih

Mon 5/2/2024 10:06 AM

NORHARIYANTI BINTI KAMARUDIN

Kajian berkaitan faktor yang mempengaruhi tempoh masa penyelesaian kes-kes siasatan - Master of Science International Accounting

To HILMEE ISWANDEY BIN MAT YUSOF; IDAYU SAUFI BINTI MOHD NASIR; IKRAM HAKIM BIN MOKHTAR; IWANZAKUAN BIN ABU SEMAN; MOHAMAD ASYRAF BIN BORHAN; MOHD FIRDAUS BIN JOHARI; MOHD KHAIRUL AMIN BIN ROZALI; NOORHALIZA BINTI ZAHARIA; NOR AZIAN BINTI ABDUL AZIZ; NORIAH BINTI ISMAIL; NORLIZA BINTI OTHMAN; ZAIFULRIZAL BIN ABU SEMAN

You replied to this message on 6/2/2024 11:05 AM.

السلام عليكم ورحمة الله وبركاته dan Salam Sejahtera,

Tuan-tuan dan Puan-puan,

Dengan hormatnya saya merujuk kepada perkara diatas.

Untuk makluman tuan-tuan dan puan-puan, saya sedang menjalankan kajian berkaitan faktor yang mempengaruhi tempoh masa penyelesaian kes-kes siasatan.

Kajian ini merupakan sebahagian daripada program penggajian saya, Master of Science (International Accounting).

Oleh yang demikian, dengan rendah diri inginkan saya memohon agar **semua pengawai penyiasat** mengambil bahagian selaku responden dalam kajian ini melalui link berikut https://bit.ly/factorsinfluencing

Untuk perhatian tuan/puan **50 responden terawal akan menerima token penghargaan melalui Touch N Go ewallet.**

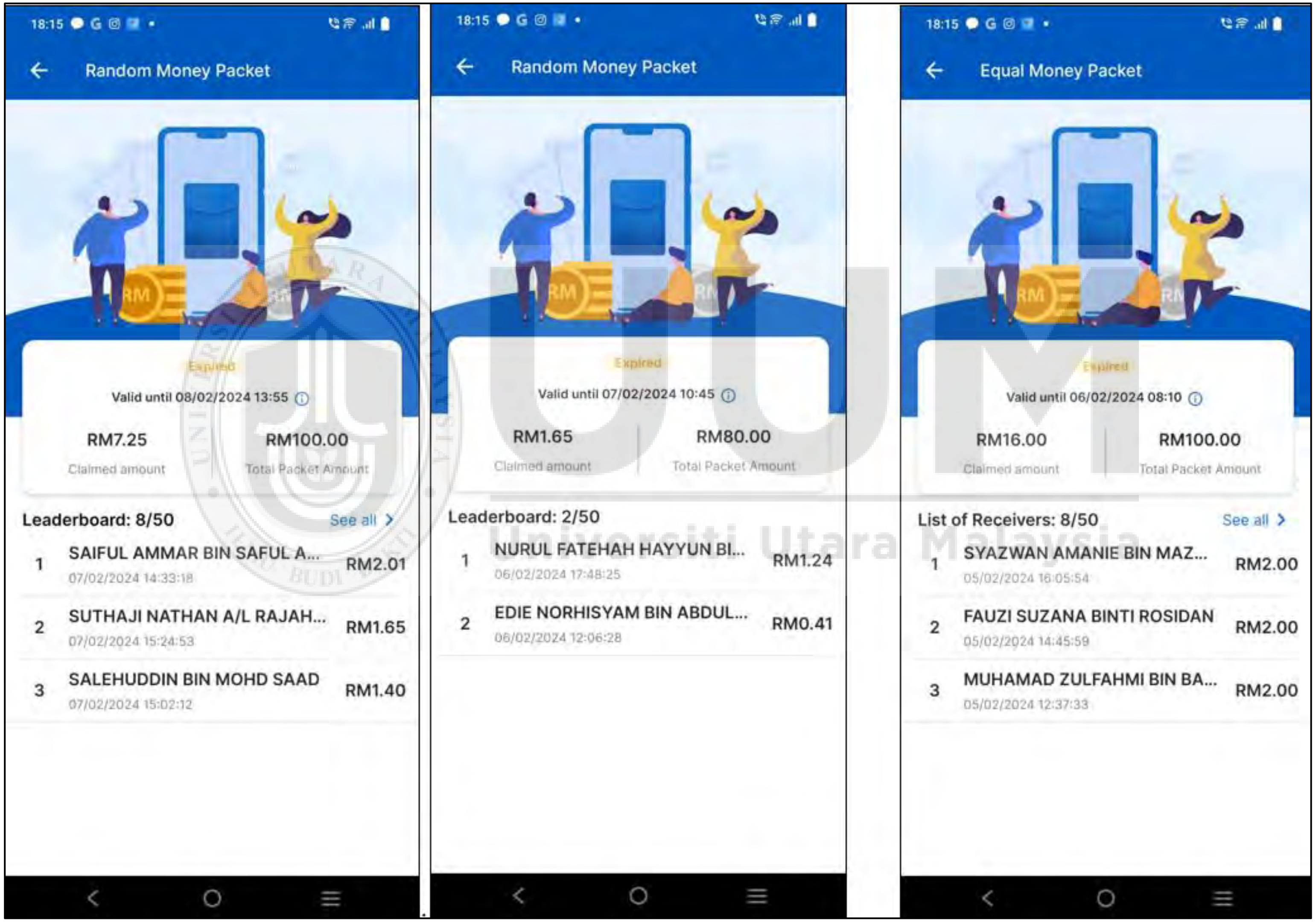
Tindakan awal daripada tuan-tuan dan puan-puan didahului dengan ucapan terima kasih.

Sekian, Terima Kasih.

"MALAYSIA MADANI"

"BERKHIDMAT UNTUK NEGARA"
"BERSAMA MEMBANGUN NEGARA"

NORHARIYANTI BINTI KAMARUDIN


18:15
Random Money Packet
Expired
Valid until 08/02/2024 13:55
RM7.25
Claimed amount
RM100.00
Total Packet Amount
Leaderboard: 8/50
See all
1 SAIFUL AMMAR BIN SAFUL A... 07/02/2024 14:33:18 RM2.01
2 SUTHAJI NATHAN A/L RAJAH... 07/02/2024 15:24:53 RM1.65
3 SALEHUDDIN BIN MOHD SAAD 07/02/2024 15:02:12 RM1.40
18:15
Random Money Packet
Expired
Valid until 07/02/2024 10:45
RM1.65
Claimed amount
RM80.00
Total Packet Amount
Leaderboard: 2/50
1 NURUL FATEHAH HAYYUN BI... 06/02/2024 17:48:25 RM1.24
2 EDIE NORHISYAM BIN ABDUL... 06/02/2024 12:06:28 RM0.41
18:15
Equal Money Packet
Expired
Valid until 06/02/2024 08:10
RM16.00
Claimed amount
RM100.00
Total Packet Amount
List of Receivers: 8/50
See all
1 SYAZWAN AMANIE BIN MAZ... 05/02/2024 16:05:54 RM2.00
2 FAUZI SUZANA BINTI ROSIDAN 05/02/2024 14:45:59 RM2.00
3 MUHAMAD ZULFAHMI BIN BA... 05/02/2024 12:37:33 RM2.00