

The copyright © of this thesis belongs to its rightful author and/or other copyright owner. Copies can be accessed and downloaded for non-commercial or learning purposes without any charge and permission. The thesis cannot be reproduced or quoted as a whole without the permission from its rightful owner. No alteration or changes in format is allowed without permission from its rightful owner.



**EMPLOYEES' PERCEPTIONS ON THE IMPLEMENTATION OF FRONT
OFFICE–BACK OFFICE (FOBO) WORKING SYSTEM IN THE INLAND
REVENUE BOARD OF MALAYSIA**

MOHD AZMAN BIN MAASOM



MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)

UNIVERSITI UTARA MALAYSIA

SEPTEMBER 2024

**EMPLOYEES' PERCEPTIONS ON THE IMPLEMENTATION OF FRONT
OFFICE–BACK OFFICE (FOBO) WORKING SYSTEM IN THE INLAND
REVENUE BOARD OF MALAYSIA**

BY:

MOHD AZMAN BIN MAASOM



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



Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

PERAKUAN KERJA DISERTASI/KERTAS PENYELIDIKAN/KERTAS PROJEK
(Certification of thesis / dissertation)

Kami, yang bertandatangan, memperakukan bahawa
(We, the undersigned, certify that)

MOHD AZMAN BIN MAASOM (831483)

calon untuk Ijazah **MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)**
(candidate for the degree of)

telah mengemukakan tesis / disertasi yang bertajuk:
(has presented his/her thesis / dissertation of the following title):

**EMPLOYEES' PERCEPTIONS TOWARDS THE IMPLEMENTATION OF FRONT OFFICE – BACK OFFICE
(FOBO) WORKING SYSTEM IN THE INLAND REVENUE BOARD OF MALAYSIA**

seperti yang tercatat di muka surat tajuk dan kulit tesis / disertasi.
(as it appears on the title page and front cover of the thesis / dissertation).

Bahawa tesis/disertasi tersebut boleh diterima dari segi bentuk serta kandungan dan meliputi bidang ilmu dengan memuaskan, sebagaimana yang ditunjukkan oleh calon dalam ujian lisan yang diadakan pada:

(That the said thesis/dissertation is acceptable in form and content and displays a satisfactory knowledge of the field of study as demonstrated by the candidate through an oral examination held on:

Pengerusi Viva : _____ Tandatangan
(Chairman for Viva) (Signature)

Pemeriksa Dalam : **DR. RUSNIZA BINTI ABDUL RAHMAN** Tandatangan
(Internal Examiner) (Signature)

Tarikh: **19 SEPT 2024**
(Date)

Nama Pelajar
(Name of Student) : **MOHD AZMAN BIN MAASOM (831483)**

Tajuk Tesis / Disertasi
(Title of the Thesis / Dissertation) : **EMPLOYEES' PERCEPTIONS TOWARDS THE IMPLEMENTATION OF
FRONT OFFICE – BACK OFFICE (FOBO) WORKING SYSTEM IN THE
INLAND REVENUE BOARD OF MALAYSIA**

Program Pengajian
(Programme of Study) : **M20D – MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)**

Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : **PROF. MADYA. DR. NORAZA MAT UDIN**



UUM
Universiti Utara Malaysia

Tandatangan

PERMISSION TO USE

In submitting this project paper as partial fulfilment of the requirements for a Post Graduate degree at Universiti Utara Malaysia (UUM), I agree that the University Library may make it available for public inspection. Additionally, I grant permission for my supervisor, or in her absence, the Dean of Tunku Puteri Intan Safinaz School of Accountancy, to allow copying of this project paper, in whole or in part, for scholarly purposes. It is understood that any copying, publication, or use of this project paper or parts of it for financial gain is not permitted without my written consent. Furthermore, appropriate recognition shall be given to both myself and UUM for any scholarly use of the material in my project paper.

Request for permission to copy or to make other use of materials in this project paper, in whole or in part should be addressed to:

Dean of Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM)

Universiti Utara Malaysia

06010 UUM Sintok

Universiti Utara Malaysia

Kedah Darul Aman

ABSTRACT

The transition to the Front Office–Back Office (FOBO) working system represents a significant transformation toward a more flexible working approach, incorporating a robust new IT system development and change in the organisational structure in the operations of the Inland Revenue Board of Malaysia (IRBM). This study explores employees' perceptions regarding the implementation of this new working system after almost two years of its operation. Lewin's Change Management Theory is particularly relevant to this study as it includes the stages of unfreezing, changing, and refreezing which provides a framework for understanding how employees perceive and adapt to organisational changes. This study employs a quantitative methodology to gather data across four areas of employees' perceptions: towards the working system, productivity and performance, challenges in the implementation of the new working system as well as improvement strategies. Data collection involved distributing questionnaires to 400 staff members from four IRBM locations specifically in Kelantan, Kedah, the Federal Territory of Kuala Lumpur, and Melaka resulting in 279 usable responses. Findings indicate that IRBM staff perceive the FOBO system as beneficial to their work efficiency and enhanced their ability to perform tasks. It contributes to overall productivity, better time management, and improved work-life balance, demonstrating higher levels of acceptance and satisfaction. This study also found that effective communication, comprehensive training programs, and clear management support are crucial in fostering positive perceptions. Moreover, the findings highlight the importance of a strategic approach to change management, emphasising employee engagement and transparent communication to enhance the implementation process. This study recommends IRBM to optimise the transition to the FOBO working system and ensure its long-term success, aiming for a more cohesive and productive workforce in sustaining service delivery and operational efficiency.

Universiti Utara Malaysia

Keywords: Employees, perception, working system, Inland Revenue Board of Malaysia

ABSTRAK

Peralihan kepada sistem kerja *Front Office–Back Office* (FOBO) mewakili transformasi ketara ke arah pendekatan kerja yang lebih fleksibel, menggabungkan pembangunan sistem IT baharu yang kukuh dan perubahan dalam struktur organisasi dalam operasi Lembaga Hasil Dalam Negeri Malaysia (LHDNM). Kajian ini meneroka persepsi pekerja berhubung pelaksanaan sistem kerja baharu ini. Teori Pengurusan Perubahan Lewin adalah relevan dengan kajian ini kerana ia merangkumi peringkat penyahbekuan, perubahan dan pembekuan semula yang mengutarakan rangka kerja untuk memahami cara pekerja melihat dan menyesuaikan diri dengan perubahan organisasi. Teori ini menekankan kepentingan menyediakan pekerja untuk perubahan, menyokong mereka melalui peralihan, dan mengukuhkan amalan baharu untuk memastikan penerimaan yang berkekalan. Penyelidikan ini menggunakan metodologi kuantitatif untuk mengumpul data merentas empat bidang kajian: persepsi pekerja terhadap sistem kerja, produktiviti dan prestasi, kebimbangan dan cabaran serta strategi penambahbaikan. Pengumpulan data melibatkan pengedaran borang soal selidik kepada 400 kakitangan dari empat lokasi LHDNM iaitu Kelantan, Kedah, Wilayah Persekutuan Kuala Lumpur, dan Melaka menghasilkan 279 maklum balas yang boleh digunakan. Penemuan menunjukkan bahawa kakitangan LHDNM menganggap sistem FOBO memberi manfaat kepada kecekapan kerja mereka dan meningkatkan keupayaan mereka untuk melaksanakan tugas. Ia menyumbang kepada produktiviti keseluruhan, pengurusan masa yang lebih baik dan keseimbangan kerja-kehidupan yang lebih baik yang menunjukkan tahap penerimaan dan kepuasan yang lebih tinggi. Kajian itu juga mendapati bahawa komunikasi yang berkesan, program latihan yang komprehensif, dan sokongan pengurusan yang jelas adalah penting dalam memupuk persepsi positif. Selain itu, penemuan kajian menyerlahkan kepentingan pendekatan strategik untuk pengurusan perubahan, menekankan penglibatan pekerja dan komunikasi telus untuk meningkatkan proses pelaksanaan. Kajian itu memberikan cadangan kepada LHDNM untuk mengoptimumkan peralihan kepada sistem kerja FOBO dan memastikan kejayaan jangka panjangnya selain menyasarkan tenaga kerja yang lebih padu dan produktif untuk meningkatkan penyampaian perkhidmatan dan kecekapan operasi.

Kata kunci: Pekerja, persepsi, sistem kerja, Lembaga Hasil Dalam Negeri Malaysia

ACKNOWLEDGEMENT

First and foremost, Alhamdulillah, all praise to Allah for granting me the strength, perseverance and guidance throughout this academic journey.

I would like to express my deepest appreciation to my supervisor, Assoc. Prof. Dr. Noraza Mat binti Udin, and my examiner, Dr. Rusniza binti Abdul Rahman for their invaluable guidance, unwavering support and insightful feedback. Their expertise, patience and dedication have greatly guided and motivated me to complete this project paper.

A special thanks to the management and employees of the Inland Revenue Board Malaysia for their cooperation and valuable participation in this study. Their insights and willingness to share their experiences provided essential data for the completion of this project paper.

I also wish to extend my sincere gratitude to all academic staff at Universiti Utara Malaysia for their continuous support and advice which helped me navigate through the challenges of this academic journey.

To my family, I owe my deepest appreciation to my beloved wife, Raja Saidatul Akmar binti Raja Abd Jalil and my children. Their love, patience and understanding have been my source of strength and determination throughout this academic journey. To my late parents, siblings and friends, thank you for supporting me and always standing by my side.

Lastly, I would like to thank everyone who contributed directly or indirectly to this research. Your encouragement, support, and faith in me have been truly meaningful, and I am deeply thankful to have had you all by my side.

Thank you for being an essential part of this achievement.

TABLE OF CONTENTS

	Page
PERMISSION TO USE.....	iv
ABSTRACT.....	v
ABSTRAK.....	vi
ACKNOWLEDGEMENT.....	vii
TABLE OF CONTENTS.....	viii
LIST OF TABLES.....	xi
LIST OF FIGURES.....	xii
LIST OF ABBREVIATIONS.....	xiii
LIST OF APPENDIXES.....	xiv
CHAPTER ONE.....	1
INTRODUCTION.....	1
1.1 Background of the Study.....	1
1.2 Problem Statement.....	4
1.3 Research Questions.....	7
1.4 Research Objectives.....	8
1.5 Scope of the Study.....	8
1.6 Significance of the Study.....	9
1.6.1 Theoretical Significance.....	9
1.6.2 Practical Significance.....	10
1.7 Organisation of the Thesis.....	10
CHAPTER TWO LITERATURE REVIEW.....	12
2.1 Introduction.....	12
2.2 Front Office–Back Office (FOBO) Working System.....	12
2.3 Employees’ Perceptions and the Organisational Change.....	13
2.4 New Working System.....	15
2.5 Employees and New Working System.....	16
2.5.1 Attitudes towards New Working System.....	17
2.5.2 Impact of the New Working System on Productivity and Performance.....	18
2.5.3 Concerns and Challenges in Adapting of the New Working System.....	19
2.5.4 Strategies for Improvement of New Working System.....	21
2.6 Lewin’s Change Management Theory.....	22
2.7 Summary.....	28
CHAPTER THREE RESEARCH METHODOLOGY.....	29

3.1	Introduction.....	29
3.2	Research Design.....	29
3.3	Sampling Design.....	29
3.3.1	Population	30
3.3.2	Sampling Technique	30
3.3.3	Determination of Sample Size	31
3.4	Data Collection	32
3.5	Questionnaire Development.....	33
3.5.1	Perception on the New Working System	33
3.5.2	Impact on Productivity and Performance	34
3.5.3	Major Concerns and Challenges in Adapting to the New Working System.....	36
3.5.4	Strategies for Improvement of a New Working System.....	37
3.6	Pilot Study.....	39
3.7	Data Analysis Technique	40
3.8	Summary.....	40
CHAPTER FOUR DATA ANALYSIS AND FINDINGS		41
4.1	Introduction.....	41
4.2	Response Rate.....	41
4.3	Data Screening.....	41
4.3.1	Data Recode	42
4.3.2	Outlier detection.....	42
4.4	Respondents' Profile.....	43
4.5	Reliability Test.....	45
4.6	Normality Test	46
4.7	Descriptive Analysis.	47
4.7.1	Attitudes towards New Working System.....	47
4.7.2	Impact of the New Working System on Productivity and Performance.....	49
4.7.3	Concerns and Challenges in Adapting of the New Working System	51
4.7.4	Strategies for Improvement of New Working System.....	53
4.8	Summary.....	54
CHAPTER FIVE DISCUSSION AND CONCLUSION		56
5.1	Introduction.....	56
5.2	Research Findings.....	56
5.2.1	Perceptions on the Implementation of FOBO as a New Working System.	57
5.2.2	Impact of the New Working System on Productivity and Performance.....	59

5.2.3	Concerns and Challenges in Adapting of the New Working System	60
5.2.4	Strategies for Improvement of a New Working System.....	61
5.3	Implications of Study.....	62
5.4	Limitations and Recommendations.....	64
5.5	Conclusion	65
	REFERENCES	67
	APPENDIX A.....	74
	PERMISSION LETTER.....	74
	APPENDIX B.....	75
	QUESTIONNAIRES	75



LIST OF TABLES

	Page
Table 3.1: Number of employees from each locality.....	32
Table 3.2: Statement: Attitudes towards new working systems.....	34
Table 3.3: Statement: Impact on productivity and performance.....	35
Table 3.4: Statement: Concern and challenges of FOBO working system.....	37
Table 3.5: Statement: Strategies for improvement of the new working system.....	38
Table 3.6: Cronbach’s Alpha reliability test.....	39
Table 4.1: Response Rate.....	41
Table 4.2: Respondents’ Profile.....	43
Table 4.3: Reliability Result of the Key Areas.....	46
Table 4.4: Summary of Skewness and Kurtosis Value of the Key Areas result.....	47
Table 4.5: Descriptive Analysis: Attitudes Towards the New Working System.....	48
Table 4.6: Descriptive Analysis: Impact on Productivity and Performance.....	49
Table 4.7: Descriptive Analysis: Concerns and Challenges of the New Working System.....	51
Table 4.8: Descriptive Analysis: Strategies for Improvement of the New Working System.....	53

LIST OF FIGURES

	Page
Figure 1.1: Direct Tax Collection Compared to Total Tax Collection.....	2



LIST OF ABBREVIATIONS

FOBO	Front-Office Back-Office
Hi Hasil	Hasil Identity
HMD	Human Management Department
IRBM	Inland Revenue Board of Malaysia
KPI	Key Performance Indicators
LHDNM	<i>Lembaga Hasil Dalam Negeri Malaysia</i>
MOF	Ministry of Finance
SKJ	<i>Stesen Kerja Jauh</i>
SPSS	Statistical Package for Social Science
WFH	Work from Home
WHO	World Health Organisation



LIST OF APPENDIXES

	Page
APPENDIX A: Permission Letter.....	74
APPENDIX B: Questionnaire.....	75



CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

With the ever-changing nature of the modern business landscape, organisations constantly seek to adapt and innovate to maintain their competitive edge. One significant area of change in recent years is the implementation of new working system, from remote or hybrid work models to integrating technologies and collaborative platforms. It is believed that these changes have had significant positive implications for both organisations and their employees, making understanding employees' perceptions and attitudes towards such transformations crucial.

The coronavirus (COVID-19) pandemic that spread globally in early 2020 triggered significant social and economic disruptions (Muralidar et al., 2020). It also fundamentally changes how people live and work and transforms how businesses operate (Irawanto et al., 2021). This COVID-19 pandemic caused many businesses across the world to have an option of having flexible working arrangements, such as working from home (WFH) (Suresh & Gopakumar, 2021). According to Irawanto et al. (2021) the World Health Organisation (WHO) has recommended that governments and businesses worldwide adopt remote work as a new norm to prevent the spread of the virus and maintain regular business operations and administrative operations. This working method is flexible and is not limited by time, specific location, or technical communication.

However, many organisations are not so familiar with these significant changes to adapt the WFH concept which represents a fundamentally different from normal working norms. In the early phase of the pandemic's shift to remote work, video conferencing largely took

REFERENCES

- Abu Hassan, Z., Schattner, P., & Mazza, D. (2006). ©Academy of Family Physicians of Malaysia Research Notes DOING A PILOT STUDY: WHY IS IT ESSENTIAL? In *Malaysian Family Physician* (Vol. 1). <http://www.ejournal.afpm.org.my/>
- Achim Teichert, M., Pospisil, R., Patrick Brugger, D., & Lödige, M. (2023). Future of Work: New Work as a Saviour? INTERNATIONAL JOURNAL OF ORGANIZATIONAL LEADERSHIP. In *International Journal of Organizational Leadership* (Vol. 12).
- Admass, W. S., Munaye, Y. Y., & Diro, A. A. (2024). Cyber security: State of the art, challenges and future directions. In *Cyber Security and Applications* (Vol. 2). KeAi Communications Co. <https://doi.org/10.1016/j.csa.2023.100031>
- Afridi, K., Turi, J. A., Zaufishan, B., & Rosak-Szyrocka, J. (2023). Impact of digital communications on project efficiency through ease of use and top management support. *Heliyon*, 9(7). <https://doi.org/10.1016/j.heliyon.2023.e17941>
- Ameen, N., Papagiannidis, S., Hosany, A. R. S., & Gentina, E. (2023). It's part of the "new normal": Does a global pandemic change employees' perception of teleworking? *Journal of Business Research*, 164. <https://doi.org/10.1016/j.jbusres.2023.113956>
- Asokan Vasudevan, B., Prabakaran, R., Hai Sam, T., Panglima Garang, T., Sriganeshvarun Nagaraj, M., Devi Ramachandran, S., & Beleya, P. (2023). *Effective Communication Management in Remote Working Environment on Project Management Success* (Vol. 13).
- Attaran, M., Attaran, S., & Kirkland, D. (2019). The need for digital workplace: Increasing workforce productivity in the information age. *International Journal of Enterprise Information Systems*, 15(1), 1–23. <https://doi.org/10.4018/IJEIS.2019010101>
- Barbara Tabachnick, L. F. (2007). *Using multivariate statistics* (5th Edition). Pearson Education Inc.
- Battilana, J., & Casciaro, T. (2012). Change agents, networks, and institutions: A contingency theory of organizational change. *Academy of Management Journal*, 55(2), 381–398. <https://doi.org/10.5465/amj.2009.0891>
- Battisti, E., Alfiero, S., & Leonidou, E. (2022). Remote working and digital transformation during the COVID-19 pandemic: Economic–financial impacts and psychological drivers for employees. *Journal of Business Research*, 150, 38–50. <https://doi.org/10.1016/j.jbusres.2022.06.010>
- Bergefurt, L., Appel-Meulenbroek, R., Maris, C., Arentze, T., Weijs-Perrée, M., & de Kort, Y. (2023). The influence of distractions of the home-work environment on mental health during the COVID-19 pandemic. *Ergonomics*, 66(1), 16–33. <https://doi.org/10.1080/00140139.2022.2053590>
- Cabrera, W., & Estacio, D. (2022). Job Attitude as a Factor on Employees Performance. In *International Journal of Economics Development Research* (Vol. 3, Issue 1).

- Chung, H., & van der Lippe, T. (2020). Flexible Working, Work–Life Balance, and Gender Equality: Introduction. *Social Indicators Research*, 151(2), 365–381. <https://doi.org/10.1007/s11205-018-2025-x>
- Colbert, A., Yee, N., & George, G. (2016). The digital workforce and the workplace of the future. In *Academy of Management Journal* (Vol. 59, Issue 3, pp. 731–739). Academy of Management. <https://doi.org/10.5465/amj.2016.4003>
- Cummings, S., Bridgman, T., & Brown, K. G. (2016). Unfreezing change as three steps: Rethinking Kurt Lewin’s legacy for change management. *Human Relations*, 69(1), 33–60. <https://doi.org/10.1177/0018726715577707>
- Curado, C., Henriques, P. L., Jerónimo, H. M., & Azevedo, J. (2022). The Contribution of Communication to Employee Satisfaction in Service Firms: A Causal Configurational Analysis. *Vision*. <https://doi.org/10.1177/09722629221101157>
- Darren George, P. M. (2010). *SPSS for Windows step by step : a simple guide and reference* (17th Edition). Allyn & Bacon.
- Dawood, M., Tu, S., Xiao, C., Alasmay, H., Waqas, M., & Rehman, S. U. (2023). Cyberattacks and Security of Cloud Computing: A Complete Guideline. *Symmetry*, 15(11). <https://doi.org/10.3390/sym15111981>
- Duffy, F. (2000). *Design and facilities management in a time of change*. <http://www.emerald-library.com>
- Emma Bell, A. B. (2011). *Business Research Methods* (3rd Edition). Oxford University Press.
- Errida, A., & Lotfi, B. (2021). The determinants of organizational change management success: Literature review and case study. *International Journal of Engineering Business Management*, 13. <https://doi.org/10.1177/18479790211016273>
- Fitriyah, N. N., Maulidina, A., & Ghaus, L. A. (2022). Health Problems and Related Factors during Work from Home (WFH) in Female Workers throughout COVID-19 Outbreak in Indonesia: A Cross-Sectional Study. In *Malaysian Journal of Medicine and Health Sciences* (Vol. 18, Issue SUPP16).
- George, V., & Massey, L. (2020). Proactive Strategy to Improve Staff Engagement. *Nurse Leader*, 18(6), 532–535. <https://doi.org/10.1016/J.MNL.2020.08.008>
- Gerards, R., de Grip, A., & Baudewijns, C. (2018). Do new ways of working increase work engagement? *Personnel Review*, 47(2), 517–534. <https://doi.org/10.1108/PR-02-2017-0050>
- Golden, T. D., & Veiga, J. F. (2008). The impact of superior-subordinate relationships on the commitment, job satisfaction, and performance of virtual workers. *Leadership Quarterly*, 19(1), 77–88. <https://doi.org/10.1016/j.leaqua.2007.12.009>
- Golightly, L., Chang, V., Xu, Q. A., Gao, X., & Liu, B. S. C. (2022). Adoption of cloud computing as innovation in the organization. *International Journal of Engineering Business Management*, 14. <https://doi.org/10.1177/18479790221093992>

- Han, J., & Park, C. (2017). Case study on adoption of new technology for innovation. *Asia Pacific Journal of Innovation and Entrepreneurship*, 11(2), 144–158. <https://doi.org/10.1108/apjie-08-2017-031>
- Harjanto, R., Suhariadi, F., Yulianti, P., Nugroho, M. A., & Damayanti, N. (2023). The Importance of Trust in Cultivating Employee Loyalty and Productivity in a Remote Work Environment. *International Journal of Professional Business Review*, 8(6), e02159. <https://doi.org/10.26668/businessreview/2023.v8i6.2159>
- Hayes, S. W., Priestley, J. L., Moore, B. A., & Ray, H. E. (2021). Perceived Stress, Work-Related Burnout, and Working From Home Before and During COVID-19: An Examination of Workers in the United States. *SAGE Open*, 11(4). <https://doi.org/10.1177/21582440211058193>
- Hernaus, T., Dragičević, N., & Hauff, S. (2024). The necessity of job design for employee creativity and innovation: nothing happens without supervisor support. *European Journal of Work and Organizational Psychology*. <https://doi.org/10.1080/1359432X.2024.2348772>
- Heryanto, C., Fasha Nurfauzi, N., Bangsawan Tanjung, S., & Wulan Prasetyaningtyas, S. (2021). The Effect of Work from Home on Employee Productivity in The Banking Industry. In *Journal of Positive School Psychology* (Vol. 2022, Issue 4). <http://journalppw.com>
- Hughes, C. (2021). The Changing Learning Technological Landscape for Trainers in the Wake of COVID-19. *Advances in Developing Human Resources*, 23(1), 66–74. <https://doi.org/10.1177/1523422320972108>
- Hussain, S. T., Lei, S., Akram, T., Haider, M. J., Hussain, S. H., & Ali, M. (2018). Kurt Lewin's change model: A critical review of the role of leadership and employee involvement in organizational change. *Journal of Innovation and Knowledge*, 3(3), 123–127. <https://doi.org/10.1016/j.jik.2016.07.002>
- Inayat, W., & Jahanzeb Khan, M. (2021). A Study of Job Satisfaction and Its Effect on the Performance of Employees Working in Private Sector Organizations, Peshawar. *Education Research International*, 2021. <https://doi.org/10.1155/2021/1751495>
- Irawanto, D. W., Novianti, K. R., & Roz, K. (2021). Work from home: Measuring satisfaction between work–life balance and work stress during the covid-19 pandemic in Indonesia. *Economies*, 9(3). <https://doi.org/10.3390/economies9030096>
- Jones, L., Watson, B., Hobman, E., Bordia, P., Gallois, C., & Callan, V. J. (2008). Employee perceptions of organizational change: Impact of hierarchical level. *Leadership & Organization Development Journal*, 29(4), 294–316. <https://doi.org/10.1108/01437730810876122>
- Joseph Hair. (2006). *Multivariate Data Analysis* (7th Edition). Pearson Education.
- Kagerbauer, M., & Magdolen, M. (2024). Workshop synthesis: Measuring attitudes and perceptions in large scale (quantitative) surveys. *Transportation Research Procedia*, 76, 617–623. <https://doi.org/10.1016/j.trpro.2023.12.082>

- Karácsony, P., Metzker, Z., Vasic, T., & Koltai, J. P. (2023). Employee Attitude To Organisational Change In Small And Medium-Sized Enterprises. *E a M: Economie a Management*, 26(1), 94–110. <https://doi.org/10.15240/TUL/001/2023-1-006>
- Karl, K. A., Peluchette, J. V., & Aghakhani, N. (2022). Virtual Work Meetings During the COVID-19 Pandemic: The Good, Bad, and Ugly. *Small Group Research*, 53(3), 343–365. <https://doi.org/10.1177/10464964211015286>
- Katsaros, K. K., Tsirikas, A. N., & Bani, S.-M. N. (2014). Exploring employees' perceptions, job-related attitudes and characteristics during a planned organizational change. In *Int. Journal of Business Science and Applied Management* (Vol. 9, Issue 1).
- Kifor, C. V., Săvescu, R. F., & Dănuț, R. (2022). Work from Home during the COVID-19 Pandemic—The Impact on Employees' Self-Assessed Job Performance. *International Journal of Environmental Research and Public Health*, 19(17). <https://doi.org/10.3390/ijerph191710935>
- Kingma, S. (2019). New ways of working (NWW): work space and cultural change in virtualizing organizations. *Culture and Organization*, 25(5), 383–406. <https://doi.org/10.1080/14759551.2018.1427747>
- Kordova, S., & Hirschprung, R. S. (2023). Effectiveness of the forced usage of alternative digital platforms during the COVID-19 pandemic in project communication management. *Heliyon*, 9(11). <https://doi.org/10.1016/j.heliyon.2023.e21812>
- Kotter, J. P. (1995). *Leading Change: Why Transformation Efforts Fail Harvard Business Review*.
- Li, L. (2022). Reskilling and Upskilling the Future-ready Workforce for Industry 4.0 and Beyond. *Information Systems Frontiers*. <https://doi.org/10.1007/s10796-022-10308-y>
- Liu, Y., Yin, X., Li, S., Zhou, X., Zhu, R., & Zhang, F. (2021). The relationship between employee's status perception and organizational citizenship behaviors: A psychological path of work vitality. *Psychology Research and Behavior Management*, 14, 743–757. <https://doi.org/10.2147/PRBM.S307664>
- Marinho, M., Amorim, L., Camara, R., Oliveira, B. R., Sobral, M., & Sampaio, S. (2021). Happier and further by going together: The importance of software team behaviour during the COVID-19 pandemic. *Technology in Society*, 67. <https://doi.org/10.1016/j.techsoc.2021.101799>
- McArthur, D. P., & Hong, J. (2023). Are slow internet connections limiting home working opportunities? *Travel Behaviour and Society*, 33. <https://doi.org/10.1016/j.tbs.2023.100629>
- Muralidar, S., Ambi, S. V., Sekaran, S., & Krishnan, U. M. (2020). The emergence of COVID-19 as a global pandemic: Understanding the epidemiology, immune response and potential therapeutic targets of SARS-CoV-2. In *Biochimie* (Vol. 179, pp. 85–100). Elsevier B.V. <https://doi.org/10.1016/j.biochi.2020.09.018>
- Naresh Malhotra. (2006). *Basic Marketing Research: A Decision-Making Approach* (2nd Edition). Pearson Education, Inc.

- Neidlinger, S. M., Felfe, J., & Schübbe, K. (2023). Should I Stay or Should I Go (to the Office)?—Effects of Working from Home, Autonomy, and Core Self-Evaluations on Leader Health and Work–Life Balance. *International Journal of Environmental Research and Public Health*, 20(1). <https://doi.org/10.3390/ijerph20010006>
- Niebuhr, F., Borle, P., Börner-Zobel, F., & Voelter-Mahlknecht, S. (2022). Healthy and Happy Working from Home? Effects of Working from Home on Employee Health and Job Satisfaction. *International Journal of Environmental Research and Public Health*, 19(3). <https://doi.org/10.3390/ijerph19031122>
- Oreg, S., Vakola, M., & Armenakis, A. (2011). Change recipients’ reactions to organizational change: A 60-year review of quantitative studies. In *Journal of Applied Behavioral Science* (Vol. 47, Issue 4, pp. 461–524). <https://doi.org/10.1177/0021886310396550>
- Pallant, J. (2020). *SPSS Survival Manual* (7th Edition). McGraw-Hill Education (UK).
- Pang, M. S., & Tanriverdi, H. (2022). Strategic roles of IT modernization and cloud migration in reducing cybersecurity risks of organizations: The case of U.S. federal government. *Journal of Strategic Information Systems*, 31(1). <https://doi.org/10.1016/j.jsis.2022.101707>
- Papagiannidis, S., & Marikyan, D. (2022). Environmental sustainability: A technology acceptance perspective. *International Journal of Information Management*, 63. <https://doi.org/10.1016/j.ijinfomgt.2021.102445>
- Purwanto, A., Asbari, M., Fahlevi, M., Mufid, A., Agistiawati, E., Cahyono, Y., & Suryani, P. (2020a). Impact of Work From Home (WFH) on Indonesian Teachers Performance During the Covid-19 Pandemic: An Exploratory Study. *International Journal of Advanced Science and Technology*, 29(5), 6235–6244.
- Raziq, A., & Maulabakhsh, R. (2015). Impact of Working Environment on Job Satisfaction. *Procedia Economics and Finance*, 23, 717–725. [https://doi.org/10.1016/s2212-5671\(15\)00524-9](https://doi.org/10.1016/s2212-5671(15)00524-9)
- Rehman, N., Mahmood, A., Ibtasam, M., Murtaza, S. A., Iqbal, N., & Molnár, E. (2021). The Psychology of Resistance to Change: The Antidotal Effect of Organizational Justice, Support and Leader-Member Exchange. *Frontiers in Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.678952>
- Renard, K., Cornu, F., Emery, Y., & Giauque, D. (2021). The impact of new ways of working on organizations and employees: A systematic review of literature. *Administrative Sciences*, 11(2). <https://doi.org/10.3390/admsci11020038>
- Ruiller, C., Van Der Heijden, B., Chedotel, F., & Dumas, M. (2019). “You have got a friend”: The value of perceived proximity for teleworking success in dispersed teams. *Team Performance Management*, 25(1–2), 2–29. <https://doi.org/10.1108/TPM-11-2017-0069>
- Savić, A., & Dobrijević, G. (2022). The impact of the COVID-19 pandemic on work organization. *The European Journal of Applied Economics*, 19(1), 1–15. <https://doi.org/10.5937/ejae19-35904>

- Serbest, S., Goksen, Y., Dogan, O., & Tokdemir, A. (2015). Design and Implementation of Help Desk System on the Effective Focus of Information System. *Procedia Economics and Finance*, 33, 461–467. [https://doi.org/10.1016/s2212-5671\(15\)01729-3](https://doi.org/10.1016/s2212-5671(15)01729-3)
- Smite, D., Moe, N. B., Hildrum, J., Huerta, J. G., & Mendez, D. (2023). Work-from-home is here to stay: Call for flexibility in post-pandemic work policies. *Journal of Systems and Software*, 195. <https://doi.org/10.1016/j.jss.2022.111552>
- Smollan, R. K. (2009). Organizational Culture, Organizational Change And Emotions: A Qualitative Study. In *Journal of Change Management* (Vol. 9, Issue 4).
- Stahl, B. C., Doherty, N. F., & Shaw, M. (2012). Information security policies in the UK healthcare sector: A critical evaluation. *Information Systems Journal*, 22(1), 77–94. <https://doi.org/10.1111/j.1365-2575.2011.00378.x>
- Suresh, M., & Gopakumar, K. (2021). Multi-grade fuzzy assessment framework for software professionals in work-from-home mode during and post-COVID-19 era. *Future Business Journal*, 7(1). <https://doi.org/10.1186/s43093-021-00057-w>
- Susanto, Y., Gunadi, Wicaksono, A., Murliasari, R., & Sampe, F. (2022). Employee Performance Analysis Along Work From Home During The COVID-19 Pandemic. *International Journal of Professional Business Review*, 7(6). <https://doi.org/10.26668/businessreview/2022.v7i6.e459>
- Tavakol, M., & Dennick, R. (2011). Making sense of Cronbach's alpha. In *International journal of medical education* (Vol. 2, pp. 53–55). <https://doi.org/10.5116/ijme.4dfb.8dfd>
- Truitt, D. L. (2011). Effect of training and development on employee attitude as it relates to training and work proficiency. *SAGE Open*, 1(3), 1–13. <https://doi.org/10.1177/2158244011433338>
- Uma Sekaran. (2003). *Research Methods more Business: A Skill-Building Approach* (3rd Edition). John Wiley & Sons.
- Uma Sekaran. (2013). *Research Methodology for Business: A Skill-Building Approach* (6th Edition). John Wiley & Sons Inc.
- Van Steenbergen, E. F., van der Ven, C., Peeters, M. C. W., & Taris, T. W. (2018). Transitioning Towards New Ways of Working: Do Job Demands, Job Resources, Burnout, and Engagement Change? *Psychological Reports*, 121(4), 736–766. <https://doi.org/10.1177/0033294117740134>
- Wang, A., & Kebede, S. (2020). Assessing Employees' Reactions to Organizational Change. *Journal of Human Resource and Sustainability Studies*, 08(03), 274–293. <https://doi.org/10.4236/jhrss.2020.83016>
- Wang, B., Liu, Y., Qian, J., & Parker, S. K. (2021). Achieving Effective Remote Working During the COVID-19 Pandemic: A Work Design Perspective. *Applied Psychology*, 70(1), 16–59. <https://doi.org/10.1111/apps.12290>
- Wells, M. M. (2000). Office clutter or meaningful personal displays: The role of office personalization in employee and organizational well-being. *Journal of Environmental Psychology*, 20(3), 239–255. <https://doi.org/10.1006/jevps.1999.0166>

- Wihler, A., Hülshager, U. R., Reb, J., & Menges, J. I. (2022). It's so boring – or is it? Examining the role of mindfulness for work performance and attitudes in monotonous jobs. *Journal of Occupational and Organizational Psychology*, 95(1), 131–154. <https://doi.org/10.1111/joop.12370>
- William G. Zikmund, B. J. B. J. C. C. M. G. (2013). *Business Research Methods* (8th Edition). South-Western College Publication.
- Wöhner, F. (2023a). Work flexibly, travel more healthily? How telework and flextime affect active travel in Switzerland. *Transportation Research Part A: Policy and Practice*, 174. <https://doi.org/10.1016/j.tra.2023.103748>
- W. Paul Vogt. (2007). *Quantitative Research Methods for Professionals*. Allyn & Bacon.
- Wu, A., Roemer, E. C., Kent, K. B., Ballard, D. W., & Goetzl, R. Z. (2021). Organizational best practices supporting mental health in the workplace. *Journal of Occupational and Environmental Medicine*, 63(12), E925–E931. <https://doi.org/10.1097/JOM.0000000000002407>
- Xing, L., Sun, J. M., Jepsen, D., & Zhang, Y. (2023). Supervisor negative feedback and employee motivation to learn: An attribution perspective. *Human Relations*, 76(2), 310–340. <https://doi.org/10.1177/00187267211038514>
- Yildizhan, H., Hosouli, S., Yılmaz, S. E., Gomes, J., Pandey, C., & Alkharusi, T. (2023). Alternative work arrangements: Individual, organizational and environmental outcomes. *Heliyon*, 9(11). <https://doi.org/10.1016/j.heliyon.2023.e21899>
- Yu, J., & Wu, Y. (2021). The impact of enforced working from home on employee job satisfaction during COVID-19: An event system perspective. *International Journal of Environmental Research and Public Health*, 18(24). <https://doi.org/10.3390/ijerph182413207>
- Zamani, N. F. M., Ghani, M. H. @ M., Radzi, S. F. M., Rahmat, N. H., Kadar, N. S. A., & Azram, A. A. R. (2021). A Study of Work from Home Motivation among Employees. *International Journal of Asian Social Science*, 11(8), 388–398. <https://doi.org/10.18488/journal.1.2021.118.388.398>
- Zhenjing, G., Chupradit, S., Ku, K. Y., Nassani, A. A., & Haffar, M. (2022). Impact of Employees' Workplace Environment on Employees' Performance: A Multi-Mediation Model. *Frontiers in Public Health*, 10. <https://doi.org/10.3389/fpubh.2022.890400>

APPENDIX A PERMISSION LETTER



OTHMAN YEOP ABDULLAH GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
08010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



Tel: 604-926 7130/7122/7119/7121/7124/7156
Laman web (Web): <http://psucob.uum.edu.my/>

UUM/COB/P-40
28 July 2024

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

DATA COLLECTION

COURSE : MASTERS PROJECT
COURSE CODE : BPMZ6996
LECTURER : ASSOC. PROF. DR. NORAZA BINTI MAT UDIN

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 AZMAN BIN MAASOM	831483

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

NURUL NADIAH RUSLE
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c.- Student's File (831483)

Universiti Pengurusan Terkemuka
The Eminent Management University



APPENDIX B QUESTIONNAIRES



Dear participant,

I am a Master of Science (International Accounting) [MSc.(IA)] student at Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM) and currently conducting a study on **employees' perceptions towards the Front Office-Back Office (FOBO) system implemented by the Inland Revenue Board Malaysia**. You are cordially invited to participate as a respondent of this study.

This questionnaire takes less than 10 minutes to complete. I assure that your responses will be treated as anonymous with strict confidentiality and used solely for academic purposes. Your participation is highly appreciated. Should you have any query regarding this questionnaire, kindly contact me at mohazman@gmail.com.

Thank you for taking time to complete the survey. Your participation and co-operation are highly appreciated.

Saya adalah pelajar Sarjana Sains (Perakaunan Antarabangsa) [MSc.(IA)] di Pusat Pengajian Perakaunan Tunku Puteri Intan Safinaz (TISSA-UUM) dan sedang menjalankan kajian tentang persepsi pekerja terhadap Front Office-Back Office (FOBO) sistem yang dilaksanakan oleh Lembaga Hasil Dalam Negeri Malaysia. Dengan segala hormatnya anda dijemput untuk mengambil bahagian sebagai responden kajian ini.

Soal selidik ini mengambil masa kurang daripada 10 minit untuk dilengkapkan. Saya memberi jaminan bahawa jawapan anda akan dianggap sebagai tanpa nama dengan penuh kerahsiaan dan digunakan semata-mata untuk tujuan akademik. Penyertaan anda amat kami hargai. Sekiranya anda mempunyai sebarang pertanyaan mengenai soal selidik ini, sila hubungi saya di mohazman@gmail.com.

Terima kasih kerana meluangkan masa untuk melengkapkan tinjauan. Penyertaan dan kerjasama anda amatlah dihargai.

Yours Sincerely,

*Mohd Azman bin Maasom
MSc.(IA) candidate
Tel/Whatsapp: 013-326 5577
Email: mohazman@gmail.com*

SECTION A: DEMOGRAPHIC INFORMATION

(SEKSYEN A: MAKLUMAT DEMOGRAFIK)

1. Age (Umur):

	20 – 30
	31 – 40
	41 – 50
	51 - 60

2. Gender (Jantina):

	Male
	Female

3. Working experience (Pengalaman kerja) :

	1 - 10 years
	11 – 20 years
	21 – 30 years
	> 30 years

4. Designation (Kumpulan Jawatan)

	Non-Executive
	Executive
	Management

5. Locality (Lokaliti)

	Kelantan
	Kedah
	Kuala Lumpur
	Melaka

SECTION B: PERCEPTIONS TOWARDS THE IMPLEMENTATION OF FOBO
(SEKSYEN B: PERSEPSI TERHADAP PELAKSANAAN FOBO)

Instruction: Please use the following scale to rate your perception on each statement.

Strongly Disagree <i>(Sangat tidak bersetuju)</i>	Disagree <i>(Tidak bersetuju)</i>	Neutral <i>(Neutral)</i>	Agree <i>(Bersetuju)</i>	Strongly Agree <i>(Sangat bersetuju)</i>
1	2	3	4	5

Attitudes Towards FOBO Working Systems (Sikap terhadap sistem kerja FOBO)

Statements		Scale				
1.	I am aware that FOBO is being implemented as a new working system in IRBM. <i>(Saya menyedari bahawa pelaksanaan FOBO merupakan sistem kerja baru di LHDNM)</i>	1	2	3	4	5
2.	FOBO is a new working system that improves my work efficiency. <i>(FOBO ialah sistem kerja baharu yang meningkatkan kecekapan kerja saya)</i>	1	2	3	4	5
3.	FOBO provides online platform that facilitates effective communication with my colleagues. <i>(FOBO menyediakan platform atas talian yang memudahkan komunikasi berkesan dengan rakan sekerja saya)</i>	1	2	3	4	5
4.	The implementation of FOBO enhances my ability to perform my tasks. <i>(Pelaksanaan FOBO meningkatkan keupayaan saya untuk melaksanakan tugas saya)</i>	1	2	3	4	5
5.	I feel that the FOBO working system lacks clear guidelines and procedures. <i>(Saya merasakan bahawa sistem kerja FOBO tidak mempunyai garis panduan dan prosedur yang jelas)</i>	1	2	3	4	5

Impact on Productivity and Performance (*Impak terhadap produktiviti dan prestasi*)

Statements		Scale				
6.	My productivity has improved since the implementation of FOBO. <i>(Produktiviti saya telah bertambah baik sejak pelaksanaan FOBO)</i>	1	2	3	4	5
7.	FOBO systems helps me in managing my workload more effectively. <i>(Sistem FOBO membantu saya dalam menguruskan beban kerja saya dengan lebih berkesan)</i>	1	2	3	4	5
8.	I believe that FOBO working system contributes positively to my productivity. <i>(Saya percaya sistem kerja FOBO memberi sumbangan positif kepada produktiviti saya)</i>	1	2	3	4	5
9.	I am able to manage my time more effectively while working remotely and flexibly. <i>(Saya dapat menguruskan masa saya dengan lebih berkesan semasa bekerja dari jauh dan fleksibel)</i>	1	2	3	4	5
10.	I experience communication difficulties with my colleagues while working remotely. <i>(Saya mengalami masalah komunikasi dengan rakan sekerja saya semasa bekerja dari jauh).</i>	1	2	3	4	5

Concerns and Challenges of FOBO working system (*Cabaran sistem kerja FOBO*)

Statements		Scale				
11.	I was adequately informed on the changes to the IRBM organisational structure and working system. <i>(Saya telah dimaklumkan dengan secukupnya mengenai perubahan kepada struktur organisasi dan sistem kerja LHDNM)</i>	1	2	3	4	5
12.	I am concerned about the data secrecy and security when working remotely. <i>(Saya mengambil berat tentang kerahsiaan dan keselamatan data apabila bekerja dari jauh)</i>	1	2	3	4	5

13.	FOBO working system provides sufficient flexibility for managing work-life balance. (Sistem kerja FOBO menyediakan fleksibiliti yang mencukupi untuk menguruskan keseimbangan kerja-kehidupan)	1	2	3	4	5
14.	I can accept the changes from adoption of the FOBO working system. (Saya dapat menerima perubahan daripada penggunaan sistem kerja FOBO)	1	2	3	4	5
15.	I am not responsible for negligence from my decision-making. (Saya tidak bertanggungjawab atas kecuaiian dalam membuat keputusan)	1	2	3	4	5

Strategies for Improvement of new working system (Strategi penambahbaikan pelaksanaan sistem kerja baharu)

Statements		Scale				
16.	The organisation effectively communicates the benefits of the FOBO as new working systems. (Organisasi berkomunikasi dengan berkesan menyampaikan faedah sistem kerja FOBO)	1	2	3	4	5
17.	I received adequate training and support to use new internal systems effectively. (Saya menerima latihan dan sokongan yang mencukupi untuk menggunakan sistem dalaman baharu dengan berkesan)	1	2	3	4	5
18.	Help desk system actively provide technical support to solve users problem in FOBO working systems. (Sistem meja bantuan secara aktif menyediakan sokongan teknikal untuk menyelesaikan masalah pengguna dalam sistem kerja FOBO)	1	2	3	4	5
19.	I frequently encounter delays in receiving feedback from the help desk. (Saya sering mengalami kelewatan dalam menerima maklum balas daripada meja bantuan)	1	2	3	4	5
	I believe that continuous feedbacks are necessary for improving the progress of FOBO					

20.	working systems. <i>(Saya percaya bahawa maklum balas berterusan adalah perlu untuk meningkatkan kemajuan sistem kerja FOBO)</i>	1	2	3	4	5
-----	---	---	---	---	---	---

Thank you for participating in this survey.

