FACTORS AFFECTING COUNTER SERVICE QUALITY OF LEMBAGA HASIL DALAM NEGERI MALAYSIA (LHDNM), CHERAS BRANCH

By

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Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
in Partial Fulfillment of the Requirement for the Master of Sciences
(International Accounting)

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Tunku Puteri Intan Safinaz
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ABSTRACT

Service quality is among the issue that organization need to face especially organization that oriented towards service. Service quality will reflect the organization whether they have achieved the required quality or not, set by the organization and customers expectation. This study focusses on to identify the factors that affects the service quality of LHDNM counter at Cheras Branch. The factors studied are counter service time, counter facilities and layout, and counter officers' performance. The factor studied was based on counter service quality. The study was executed by collecting the data through the set of questionnaires related to the counter service quality from customers who are the taxpayer from LHDNM, Cheras Branch. 200 sets of questionnaires were distributed, and 170 taxpayers responded to the questionnaire. The data was analysed using SPSS. Result from the analysis showed that factors being studied which are service time, facilities and layout, and officers' performance has the significant relationship with the counter service quality. This means, those factors are important to determine the counter service quality. Practical/theoretical implication – to understand the nature of the relationship between service time, facilities and layout, and officers' performance would enable the academics and organisations to reflect critically on counter service quality as to enhance the factors and to ensure the evaluation and successful adoption of service quality into the counter system.

Keywords: Counter service quality, counter service time, counter facilities and layout, counter officers' performance.

ABSTRAK

Kualiti perkhidmatan ialah di antara isu yang selalu dihadapi oleh organisasi khususnya organisasi yang berorientasikan perkhidmatan. Kualiti perkhidmatan akan mencerminkan sesebuah organisasi sama ada mencapai kualiti yang diharapkan oleh organisasi dan juga pelanggan. Kajian ini menjurus kepada pengenalpastian faktor-faktor yang mempengaruhi kualiti perkhidmatan kaunter di Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Cawangan Cheras. Faktor-faktor yang dikaji adalah faktor masa perkhidmatan kaunter, kemudahan dan susun atur kaunter dan pencapaian pegawai kaunter. Faktor-faktor ini dikaji atas tahap yang mengaitkan dengan kualiti perkhidmatan kaunter. Kajian ini dilaksanakan dengan mengumpul data dengan cara menyampaikan set pertanyaan yang berkaitan dengan kualiti perkhidmatan kaunter kepada pelanggan iaitu pembayar cukai LHDNM Cawangan Cheras. Sebanyak 200 set soalan telah di keluarkan dan sebanyak 170 set telah dijawab dan dikembalikan oleh pelanggan. Data yang diperoleh telah dianalisa dengan menggunakan sistem SPSS. Dapatan dari analisis mendapati faktor-faktor yang dikaji iaitu masa perkhidmatan, kemudahan dan susunatur, dan pencapaian pegawai mempunyai hubungan yang ketara dengan kualiti perkhidmatan kaunter. Ini bermakna, faktor-faltor tersebut adalah sangat penting untuk mengenalpasti kualiti perkhidmatan kaunter. Implikasi praktikal/teori – bagi memahami keadaan hubungan antara masa perkhidmatan, kemudahan dan susunatur, dan pencapaian pegawai membolehkan ahli akademik dan organisasi untuk menumpukan dengan khusus kepada kualiti perkhidmatan kaunter bagi meningkatkan faktor-faktor tersebut dan memastikan penilaian dan kejayaan adaptasi kualiti perkhidmatan kepada sistem kualiti.

Kata Kunci: kualiti perkhidmatan kaunter, masa perkhidmatan kaunter, kemudahan dan susun atur kaunter, pencapaian pegawai kaunter.

ACKNOWLEDGEMENT

In the name of Allah, the Most Gracious, The Most Merciful, all praise and thanks are due to Allah S.W.T, the Lords of the Worlds, for all His bounties and blessing. May peace and blessing be unto the Holy Prophet Muhammad S.A.W, His Progeny and His Companions.

First, I would like to thank Allah The All Mighty for the blessing and giving me the opportunity to further study in Master, the strength to face the difficulties, the spirit to continue the study when I felt down, and guidance to go through the Master journey and complete this research paper. With the help and permission from Allah, I have succeeded to complete this research paper.

Many thanks to my supervisor, Dr Norfaiezah Sawandi for giving me the guidance, insight, moral support, positive sight and knowledge within completing this Master journey. Thank you for being the best, professional and humble supervisor. Without your untiring guidance, I would not succeed in finishing this report and completed my Master. May Allah compensate her for sacrificing time and sharing knowledge. Also, my thanks go to all lecturers who had lectured during the Master classes.

Special dedication to my beloved late parent Hj Ahmad Bin Hj Jafri and Hajah Masrumi Binti Hj Mat Ali for the all years of doa before they passed away. May Allah blessed them and rest in peace in heaven. To my beloved wife Masnani binti Mohd Razali who really understand and sacrificing time with me taken master together. Thank you for your kindness, patient and tolerant, cheers and loves. Not forgotten to my sibling, my sister Siti Fathiah Binti Ahmad and brother Nafis Bin Ahmad, my family in laws, my friends, my superiors and colleagues at LHDNM Kluang and Cheras, and the LHDNM Organization, thank you for the support, encouragement and motivation.

To all I give you my sincere thanks for the love, support and encouragement. May Allah grant you with the best rewards and kindness here and after. Once again thank you very much for everything.

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LIST OF ABBREVIATION

LHDNM	Lembaga Hasil Dalam Negeri Malaysia
MOF	Ministry of Finance
EPF	Employee Provident Fund
DV	Dependent variable
TQM	Total Quality Management
NPM	New Public Management
UK	United Kingdom
IT	Information Technology
IV	Independent Variable
UTC	Urban Transformation Centre
SPSS	Statistical package of Social Science
CSQ	Counter Service Quality
ST	Service Time
FCL	Facilities and Counter Layout
COP	Counter's Officer Performance
KMO	Keiser-Meyer-Olkin
BTOS	Bartlett's Test of Sphericity

CHAPTER 1

INTRODUCTION

1.1 Background of the study

Service delivery system has been the focus of many organizations especially for service delivery organizations. Focus of the organization is to deliver a high-quality service to the customer as to meet the needs and requirement of the clients as well as customer satisfaction. There is a different construct between service quality and customer satisfaction because customer satisfaction is derived from service quality (shemwell et al. 1998). Study by Sureshchandar et al. (2002); Quang Nguyen et al. (2018) found that customer satisfaction and service quality have a solid relationship between them. It was also indicated that both elements are independent and closely related. Researcher at King Fahd University indicated that 'contact personnel' could affects student evaluation towards service quality by the university. The factors that contributed to the quality service concept by the students consist of, for example, physical environment, layout, classroom, and the overall cleanliness (Sohail et al. 2004; Mohammad Alamgir Hossain et al. 2018). According to Parasuraman et al. (1985) it is difficult to determine the service quality than product quality. Service quality derived from actual service performance compared to customer expectation.

Carlzon (1989) also claimed that 'moment of truth' is a part of the customer overall impression that was experienced by customer during the service process. Therefore, it is important to deliver a high-quality service as to meet the needs of the customer and satisfied

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APPENDICES

APPENDIX A

SURVEY FORM

Dear Participant,

Tax service counter is one of the services provided by Inland Revenue Board of Malaysia (IRBM) for the customers to handle their tax matters.

According to that, this questionnaire is designed to study customers' satisfaction towards counter service of Lembaga Hasil Dalam Negeri Malaysia (LHDNM). Expected respondents are from the customer attended at the counter.

This study is conducted as a partial fulfillment for my Master of Science in International Accounting. The information you provide for the purpose of this study will be kept STRICTLY CONFIDENTIAL and for ~~the~~ academic purpose only.

Your participation is highly appreciated and your input is highly valued. Thank you very much for your time and cooperation.

Yours sincerely,

Mohamad Fadil Ahmad

Master of Science (International Accounting)

Universiti Utara Malaysia

PART A : SERVICE QUALITY

BAHAGIAN A: KEPUASAN PELANGGAN

Please provide your answer by circling the appropriate option:

Sila berikan jawapan anda dengan membulatkan pilihan yang bersesuaian:

A. COUNTER SERVICE QUALITY *KUALITI PERKHIDMATAN KAUNTER*						
	Service Quality ***(Kualiti Perkhidmatan)***	**Strongly unsatisfied** ***(Sangat tidak berpuashati)***	**Unsatisfied** ***(Tidak berpuashati)***	**Uncertain** ***(Tidak pasti)***	**Satisfied** ***(Berpuas hati)***	**Strongly satisfied (*Sangat Berpuashati)***
1.	Determined to facilitate customer *(Bersungguh-sungguh untuk membantu pelanggan)*	1	2	3	4	5
2.	Responsive to customers' problems/matters/ cases *(Responsif terhadap masalah/urusan/ kes pelanggan)*	1	2	3	4	5

3.	Easy to get service through the counter *(Mudah untuk mendapatkan perkhidmatan melalui kaunter)*	1	2	3	4	5
4.	Information given within appropriate time frame *(Maklumat yang diberikan adalah tempoh masa yang mencukupi)*	1	2	3	4	5
5.	Equal serviceprovided to every customer *(Perkhidmatan setara diberikan kepada semua pelanggan)*	1	2	3	4	5
6.	Fast service *(Perkhidmatan yang cepat)*	1	2	3	4	5

7.	Enough number of counter officer available *(Pegawai kaunter yang bertugas mencukupi)*	1	2	3	4	5
B. Service Time (Masa Perkhidmatan)						
		Strongly unsatisfied *(sangat tidak berpuashati)*	**Unsatisfied *(tidak berpuashati)***	**Uncertain *(tidak pasti)***	**Satisfied *(berpuas hati)***	**Strongly satisfied *(sangat berpuashati)***
1.	Waiting time to be served by the counter officer *(masa menunggu untuk dilayan oleh pegawai kaunter)*	1	2	3	4	5
2.	Service time to solve/process customers' matters/cases by the counter officer *(masa dilayan untuk menyelesaikan/*	1	2	3	4	5

	memproses urusan/kes oleh pegawai kaunter)					
C. FACILITIES AND COUNTER LAYOUT ***(KEMUDAHAN DAN SUSUNATUR KAUNTER)***						
		Strongly unsatisfied ***(sangat tidak berpuashati)***	**Unsatisfied** ***(tidak berpuashati)***	**Uncertain** ***(tidak pasti)***	**Satisfied** ***(berpuas hati)***	**Strongly satisfied** ***(sangat berpuashati)***
1.	Waiting area *(kawasan menunggu)*	1	2	3	4	5
2.	Waiting bench *(Bangku menunggu)*	1	2	3	4	5
3.	Information counter *(Kaunter informasi)*	1	2	3	4	5
4.	Queue number system *(Sistem nombor menunggu)*	1	2	3	4	5
5.	Writing facilities	1	2	3	4	5

	(Kemudahan menulis)					
6.	Discussion room *(Bilik perbincangan)*	1	2	3	4	5
7.	Information brochure/ leaflet *(Risalah informasi)*	1	2	3	4	5
8.	Security *(Keselamatan)*	1	2	3	4	5
9.	Signage *(Papan tanda)*	1	2	3	4	5
10.	Parking *(Tempat meletak kenderaan)*	1	2	3	4	5
11.	Toilet *(Tandas)*	1	2	3	4	5
12.	Lift *(Lif)*	1	2	3	4	5
D. COUNTER OFFICERS' PERFORMANCE *(PENCAPAIAN PEGAWAI KAUNTER)*						
		Strongly unsatisfied	**Unsatisfied *(tidak berpuashati)***	**Uncertain *(tidak pasti)***	**Satisfied *(berpuas hati)***	**Strongly satisfied**

		(sangat tidak berpuashati)				***(sangat berpuashati)***
1.	Service provided by the counter officer *(perkhidmatan yang diberikan oleh pegawai kaunter)*	1	2	3	4	5
2.	Hospitality by the counter officer *(layanan mesra oleh pegawai kaunter)*	1	2	3	4	5
3.	Knowledgeability of the counter officer *(pegawai kaunter yang berpengetahuan)*	1	2	3	4	5
4.	Accurate information and advice given	1	2	3	4	5

	(maklumat dan informasi yang diberikan adalah tepat)					
5.	Counter officer determined to solve the customer's problem *(pegawai kaunter bersungguh-sungguh untuk membantu menyelesaikan masalah pelanggan)*	1	2	3	4	5
6.	Fast service by the counter officer *(perkhidmatan yang cepat oleh pegawai kaunter)*	1	2	3	4	5
7.	Service provided meets taxpayer expectation	1	2	3	4	5

	(perkhidmatan yang diberikan mencapai jangkaan)					

PART B : RESPONDENT INFORMATION

BAHAGIAN B: INFORMASI RESPONDEN

Please provide your information by ticking (√) the appropriate option: ***Sila berikan maklumat anda dengan menandakan (√) pilihan yang bersesuaian:***	
1.	Gender *(Jantina*) : ( ) Male (*Lelaki)* ( ) Female *(Perempuan)*
2.	Nationality *(Warganegara)* : ( ) Malaysian *(Malaysia)* ( ) Foreigner *(Orang asing)*
3.	Race *(Bangsa)* : ( ) Malay *(Melayu)* ( ) Chinese *(Cina)* ( ) Indian *(India)* ( ) Others *(lain-lain)*
4.	Age *(Umur)* : ( ) Below 20 years *(bawah 20 tahun)* ( ) 21 – 30 years ( ) 31 – 40 years ( ) 41 – 50 years

	( ) 51 – 60 years ( ) Over 60 years *(lebih 60 tahun)*
5.	Marital status *(Status perkahwinan)* : ( ) Single (bujang) ( ) Married (berkahwin) ( ) Widower (duda/janda)
6.	Occupation *(Pekerjaan)* : ( ) Public Sector *(Sektor awam)* ( ) Private Sector *(Sektor swasta)* ( ) Business Owner *(Pemilik perniagaan)* ( ) Others *(Lain-lain)*
7.	Education background *(latar belakang pendidikan)* : ( ) SRP/PMR and below ( ) SPM ( ) STPM/Diploma ( ) Degree, Master and above ( ) Professional certificate ( ) Others
8.	Purpose of attending counter *(tujuan hadir ke kaunter)* : ( ) Assessment/audit *(penaksiran/audit)* ( ) Collection - repayment / tax arrears *(Pungutan–bayaran balik/tunggakan cukai)* ( ) Travel Restriction Sec. 104 *(Sekatan perjalanan S104)* ( ) Others (*lain-lain*):_____

9.	Frequency of using LHDNM counter service per year *(kekerapan menggunakan perkhidmatan kaunter setahun)* : ( ) Once *(sekali)* ( ) Twice *(dua kali)* ( ) 3 times *(tiga kali)* ( ) 4 times *(empat kali)* ( ) More than 5 times *(lebih dari 5 kali)*
10.	Opinion/suggestion *(pandangan/cadangan)* :

Thank you for your cooperation and time for answering this questionaire.

Master student :

Mohamad Fadil Ahmad (821424)

Master of Science (International Accounting)

Universiti Utara Malayia (UUM)

Lembaga Hasil Dalam Negeri Malaysia (LHDNM)

Supervised by :

Madam Dr. Norfaeizah Sawandi C.A.(M), CFP Kasim

Pensyarah Pusat Pengajian Perakaunan Tunku Puteri Intan safinaz

APPENDIX B

PILOT TEST

RELIABILITY (PILOT TEST N=30)

COUNTER SERVICE QUALITY

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.932	0.935	6

COUNTER SERVICE TIME

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.927	0.928	2

COUNTER FACILITIES AND LAYOUT

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.940	0.943	12

COUNTER OFFICER PERFORMANCE

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items

0.983	0.983	7

ALL VARIABLES

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.911	0.917	4

FACTOR ANALYSIS (PILOT TEST N=30)

COUNTER QUALITY SERVICE

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.700
Bartlett's Test of Sphericity	Approx. Chi-Square	82.990
	df	21
	Sig.	0.000

COUNTER SERVICE TIME

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.500
Bartlett's Test of Sphericity	Approx. Chi-Square	38.080
	df	1
	Sig.	0.000

COUNTER FACILITIES AND LAYOUT

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.804
Bartlett's Test of Sphericity	Approx. Chi-Square	277.572

	df	66
	Sig.	0.000

COUNTER OFFICER PERFORMANCE

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.934
Bartlett's Test of Sphericity	Approx. Chi-Square	322.349
	df	21
	Sig.	0.000

ALL VARIABLES

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.787
Bartlett's Test of Sphericity	Approx. Chi-Square	89.497
	df	6
	Sig.	0.000

APPENDIX C

DEMOGRAPHIC ANALYSIS

GENDER

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	MALE	57	33.5	33.5	33.5
	FEMALE	113	66.5	66.5	100
	Total	170	100	100	

NATIONALITY

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	MALAYSIAN	164	96.5	96.5	96.5
	FOREIGNER	6	3.5	3.5	100
	Total	170	100	100	

RACE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	MALAY	133	78.2	78.2	78.2
	CHINESE	10	5.9	5.9	84.1
	INDIAN	7	4.1	4.1	88.2
	OTHERS	20	11.8	11.8	100
	Total	170	100	100	

AGE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	BELOW 20 YEARS	1	0.6	0.6	0.6
	21 - 30 YEARS	31	18.2	18.2	18.8
	31 - 40 YEARS	87	51.2	51.2	70
	41 - 50 YEARS	44	25.9	25.9	95.9
	51 - 60 YEARS	5	2.9	2.9	98.8

	OVER 60 YEARS	2	1.2	1.2	100
	Total	170	100	100	

MARITAL

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SINGLE	50	29.4	29.4	29.4
	MARRIED	113	66.5	66.5	95.9
	WIDOWER	7	4.1	4.1	100
	Total	170	100	100	

OCCUPATION

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	PUBLIC SECTOR	85	50	50	50
	PRIVATE SECTOR	61	35.9	35.9	85.9
	BUSINESS OWNER	6	3.5	3.5	89.4
	OTHERS	18	10.6	10.6	100
	Total	170	100	100	

EDUCATION

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SRP/PMR AND BELOW	1	0.6	0.6	0.6
	SPM	4	2.4	2.4	2.9
	STPM/DIPLOMA	19	11.2	11.2	14.1
	DEGREE/MASTER/PHD	143	84.1	84.1	98.2
	PROFESSIONAL CERTIFICATE	3	1.8	1.8	100
	Total	170	100	100	

PURPOSE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	ASSESSMENT/AUDIT	64	37.6	37.6	37.6
	COLLECTION(REPAYMENT/TAXARREARS)	32	18.8	18.8	56.5
	TRAVELRESTRICTIONSEC.104	3	1.8	1.8	58.2
	OTHERS	71	41.8	41.8	100
	Total	170	100	100	

FREQUENCY

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	ONCE	73	42.9	42.9	42.9
	TWICE	61	35.9	35.9	78.8
	3 TIMES	15	8.8	8.8	87.6
	4 TIMES	9	5.3	5.3	92.9
	MORE THAN 5 TIMES	12	7.1	7.1	100
	Total	170	100	100	

APPENDIX D

RELIABILITY ANALYSIS

RELIABILITY ANALYSIS (n=170)

COUNTER SERVICE QUALITY

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.896	0.872	7

COUNTER SERVICE QUALITY (AFTER DELETION 1 ITEM)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.931	0.933	6

COUNTER SERVICE TIME

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.830	0.831	2

COUNTER FACILITIES AND LOYOUT

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.948	0.949	12

COUNTER OFFICER PERFROMANCE

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.969	0.969	7

APPENDIX E

FACTOR ANALYSIS

FACTOR ANALYSIS (N=170)

COUNTER SERVICE QUALITY

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.881
Bartlett's Test of Sphericity	Approx. Chi-Square	817.351
	df	21
	Sig.	0.000

COUNTER SERVICE TIME

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.500
Bartlett's Test of Sphericity	Approx. Chi-Square	118.226
	df	1
	Sig.	0.000

COUNTER FACILITIES AND LAYOUT

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.925
Bartlett's Test of Sphericity	Approx. Chi-Square	1605.221
	df	66
	Sig.	0.000

COUNTER OFFICER PERFORMANCE

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.944
Bartlett's Test of Sphericity	Approx. Chi-Square	1454.257
	df	21
	Sig.	0.000

ALL VARIABLES

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.843
Bartlett's Test of Sphericity	Approx. Chi-Square	587.969
	df	6
	Sig.	0.000

APPENDIX F

COMPONENT MATRIX

Component Matrix[a]

	Component
	1
CSQ1	-0.021
CSQ2	0.884
CSQ3	0.848
CSQ4	0.882
CSQ5	0.865
CSQ6	0.888
CSQ7	0.821

Component Matrix[a]

	Component
	1
ST2	0.925
ST1	0.925

Component Matrix[a]

	Component
	1
FCL7	0.842
FCL2	0.838
FCL1	0.832
FCL6	0.817
FCL5	0.816
FCL12	0.805
FCL3	0.797
FCL9	0.789
FCL4	0.777
FCL11	0.777
FCL8	0.764
FCL10	0.750

Component Matrix[a]

	Component 1
COP1	0.937
COP7	0.930
COP2	0.922
COP5	0.920
COP4	0.919
COP6	0.910
COP3	0.895

APPENDIX G

DESCRIPTIVE AND NORMALITY ANALYSIS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
CSQST	170	1.00	5.00	3.7765	0.85775	-0.963	0.186	1.233	0.370
CSQTT	170	1.00	5.00	3.6676	0.90027	-0.809	0.186	0.869	0.370
FCLT	170	1.00	5.00	3.6946	0.75194	-0.825	0.186	1.829	0.370
COPT	170	1.00	5.00	3.8084	0.91916	-1.272	0.186	1.844	0.370
Valid N (listwise)	170								

APPENDIX H

REVISED ON CSQ1

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.889
Bartlett's Test of Sphericity	Approx. Chi-Square	809.584
	df	15
	Sig.	0.000

Component Matrix[a]

	Component
	1
CSQS6	0.889
CSQS2	0.884
CSQS4	0.882
CSQS5	0.865
CSQS3	0.847
CSQS7	0.821

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.931	0.933	6

APPENDIX I

CORRELATION ANALYSIS

Descriptive Statistics

	Mean	Std. Deviation	N
CSQT	3.7765	0.85775	170
STT	3.6676	0.90027	170

Correlations

		CSQST	CSQTT
CSQT	Pearson Correlation	1	.827**
	Sig. (2-tailed)		0.000
	N	170	170
STT	Pearson Correlation	.827**	1
	Sig. (2-tailed)	0.000	
	N	170	170

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

Descriptive Statistics

	Mean	Std. Deviation	N
CSQ	3.7765	0.85775	170
FCLT	3.6946	0.75194	170

Correlations

		CSQST	FCLT
CSQT	Pearson Correlation	1	.757**
	Sig. (2-tailed)		0.000
	N	170	170
FCLT	Pearson Correlation	.757**	1
	Sig. (2-tailed)	0.000	
	N	170	170

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

Descriptive Statistics

	Mean	Std. Deviation	N
CSQT	3.7765	0.85775	170
COPT	3.8084	0.91916	170

Correlations

		CSQST	COPT
CSQT	Pearson Correlation	1	.864**
	Sig. (2-tailed)		0.000
	N	170	170
COPT	Pearson Correlation	.864**	1
	Sig. (2-tailed)	0.000	
	N	170	170

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

APPENDIX J

COEFFICIENTS

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	0.177	0.143		1.237	0.218
	STT	0.301	0.054	0.316	5.578	0.000
	FCLT	0.193	0.059	0.169	3.292	0.001
	COPT	0.468	0.050	0.502	9.300	0.000

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