

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.



**IMPROVING THE AUDIT QUALITY OF THE
INLAND REVENUE BOARD MALAYSIA THROUGH
ACTION RESEARCH**



**DOCTOR OF MANAGEMENT
UNIVERSITI UTARA MALAYSIA
JULAI 2023**

**IMPROVING THE AUDIT QUALITY OF THE
INLAND REVENUE BOARD MALAYSIA THROUGH
ACTION RESEARCH**



By
ZURIAHATI BT ZAINAL

Universiti Utara Malaysia

**Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
In Fulfilment of the Requirement for the Degree in Doctor of Management**



**OTHMAN YEOP ABDULLAH GRADUATE SCHOOL OF BUSINESS
UNIVERSITI UTARA MALAYSIA**

PERAKUAN KERJA TESIS / DISERTASI
(Certification of thesis / dissertation)

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

Zuriahati Binti Zainal

calon untuk Ijazah
(candidate for the degree of) _____

Doctor of Management

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

Improving The Audit Quality of The Inland Revenue Board Malaysia Through Action Research

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:

1 Disember 2022.

(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:

1 December 2022.

Pengerusi Viva
(Chairman for Viva)

: **Prof. Dr. Wan Nordin B. Wan Hussin**

Tandatangan
(Signature)

Pemeriksa Luar
(External Examiner)

: **Assoc. Prof. Dr. Khadijah Mohd Isa (IIUM)**

Tandatangan
(Signature)

Pemeriksa Dalam
(Internal Examiner)

: **Assoc. Prof. Dr. Zaleha bte Othman**

Tandatangan
(Signature)

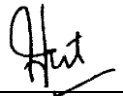
Tarikh: **1 Disember 2022**
(Date)

Nama Pelajar : Zuriahati Binti Zainal
(Name of Student)

Tajuk Tesis / Disertasi : Improving The Audit Quality of The Inland Revenue Board Malaysia
(Title of the Thesis / Dissertation) Through Action Research

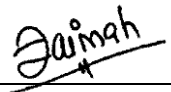
Program Pengajian : Doctor of Management
(Programme of Study)

Nama Penyelia/Penyelia-penyelia : Assoc. Prof. Dr. Natrah binti Saad
(Name of Supervisor/Supervisors)



Assoc. Prof. Dr. Zaimah Bt Zainol Ariffin

Universiti Utara Malaysia



Tandatangan
(Signature)

PERMISSION TO USE

In presenting this thesis in fulfillment of the requirements for a Post Graduate degree from the Universiti Utara Malaysia (UUM), I agree that the library of this university may make it freely available for inspection. I further agree that permission for copying this thesis in any manner, in whole or in part, for scholarly purposes may be granted by my supervisor(s) or in their absence, by the Dean of Othman Yeop Abdullah Graduate School of Business (OYAGSB) where I did my thesis. It is understood that any copying or publication or use of this thesis or parts of it for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to the UUM in any scholarly use which may be made of any material in my thesis.

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

Dean of Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia
06010 UUM Sintok
Kedah Darul Aman



ABSTRACT

Audit quality is a critical element in the audit process to ensure that there is no taxpayer non-compliance with tax returns. However, the current audit quality of the Inland Revenue Board of Malaysia (IRBM), measured by additional tax assessment, case processing time, and achievement of each key performance indicator (KPI), still needs improvement. The purpose of this study is to improve the audit quality of IRBM audit officers through an action research process involving planning, acting, observing, and reflecting. This research executes secondary data, interviews, and observations through five major cycles: problem identification, systematic data collection, analysis and reflection, intervention, and evaluation. The process took 10 months from January to October 2022. Based on the findings, five selected IRBM audit officers underwent one week of training and three months of coaching (acting), collecting participant feedback (observing), and reflecting on the feedback through further counseling and coaching. At the end of the cycle, all audit officers completed their aging cases within the specified completion period, which was three months. In practice, this study has shown that time training and continuous coaching can improve examination quality and competence in IRBM audit tasks. Therefore, it is recommended that both aspects should be introduced in all branches and made part of the IRBM policies.

Keywords: action research, audit quality, timely training, continuous coaching, audit competency



UUM
Universiti Utara Malaysia

ABSTRAK

Kualiti audit adalah elemen penting dalam proses audit untuk memastikan tiada ketidakpatuhan oleh pembayar cukai berkaitan penyata cukai. Walau bagaimanapun, kualiti audit semasa di Lembaga Hasil Dalam Negeri Malaysia (LHDNM) yang diukur melalui taksiran cukai tambahan, tempoh penyelesaian kes dan pencapaian indikator prestasi (KPI) individu masih memerlukan penambahbaikan. Tujuan kajian ini adalah untuk meningkatkan kualiti audit bagi pegawai audit LHDNM melalui proses kajian tindakan yang melibatkan perancangan, tindakan, pemerhatian dan refleksi. Kajian ini melibatkan data sekunder, temu bual dan pemerhatian yang terdiri daripada lima kitaran utama: pengenalpastian masalah, pengumpulan data secara sistematik, analisis dan refleksi, intervensi dan penilaian intervensi. Proses ini mengambil masa 10 bulan daripada Januari sehingga Oktober 202. Berdasarkan penemuan kajian, latihan selama seminggu dan tiga bulan bimbingan telah diberikan kepada lima pegawai audit LHDNM yang terpilih, diikuti oleh pengumpulan maklum balas daripada peserta (pemerhatian), dan refleksi maklum balas melalui nasihat dan bimbingan lanjut. Setelah selesai kitaran, semua pegawai audit berjaya menyelesaikan kes lebih tempoh mereka dalam tempoh penyelesaian yang diberikan, iaitu selama tiga bulan. Secara praktis, kajian ini menunjukkan bahawa latihan pada masa yang tepat dan bimbingan berterusan boleh meningkatkan kualiti audit dan kecekapan dalam menjalankan tugas audit LHDNM. Justeru, adalah dicadangkan agar kedua-dua aspek dapat diperkenalkan di semua cawangan dan dijadikan sebahagian daripada polisi di LHDNM.

Kata kunci: kajian tindakan, kualiti audit, latihan tepat pada masa, bimbingan berterusan, kecekapan audit

ACKNOWLEDGEMENTS

“In the name of Allah, the Most Gracious, the Most Merciful Who has taught (the writing) by the pen. He has taught man that he knew not”.

First and foremost, Alhamdulillah, thank you Allah for giving me this opportunity to enjoy the excitement and enhancing my knowledge and experiences through reading, lectures, the practical and meaningful exposure and most importantly recording is as potential contribution to the organization. I also thank Him for providing with patience, tenacity and the excitement in writing and articulating the journey in this research.

My gratitude and appreciation goes to my supervisors, Assoc. Prof. Dr. Natrah Saad and Assoc. Prof. Dr. Zaimah Bt Zainol Ariffin for their continuous support, patience, and motivation. Their guidance has helped me complete this research. My gratitude also goes to Dr Nur Tutiana binti Ab. Wahid from UiTM, who has shared her valuable experience in action research and data analysis using Atlas.ti.

In addition, I would like to thank the IRBM management for supporting my studies and the participants of the focus group and interviews who had spent their time and contributed their ideas in this research. To En. Bacho Abdul Karim, Branch Director, and my colleagues, thank you for all their endless support and motivation in completing my thesis.

To my husband Mohammad Rahimee Ibrahim, my children, Nur Aimi Qistina, Muhd Aimi Wafiq, Nur Aimi Maisarah, Muhd Aimi Umar, and my mother, Hjh Khasnah Osman, I am deeply indebted to their prayers, time, support and understanding along my PhD journey. Last but not least, to the rest of my family members and friends, thank you for their prayers. May Allah make this knowledge beneficial to me, my family and humanity as a whole; may it be a source of reward in the hereafter. Ameen.

TABLE OF CONTENTS

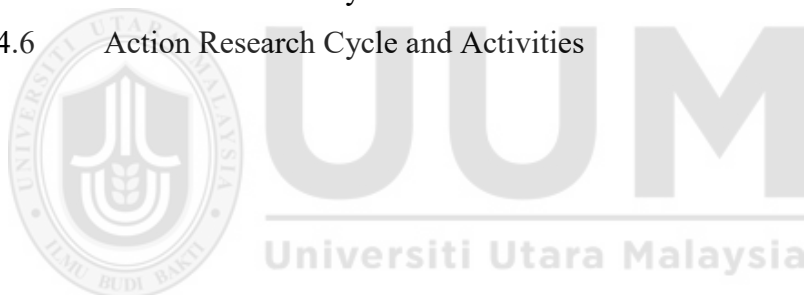
TITLE PAGE	i
CERTIFICATION OF THESIS WORK	ii
PERMISSION TO USE	iv
ABSTRACT	v
ABSTRAK	vi
ACKNOWLEDGEMENTS	vii
TABLE OF CONTENTS	viii
LIST OF TABLES	xi
LIST OF FIGURES	xii
LIST OF ABBREVIATIONS	xiii
CHAPTER ONE INTRODUCTION	1
1.1 Background of the Study	1
1.2 The Historical Journey by the Researcher	4
1.3 Overview of Inland Revenue Board Malaysia Audit Quality	6
1.4 Problem Statement	7
1.5 Research Questions	11
1.6 Research Objectives	11
1.7 The Significance of the Study	12
1.8 Research Scope	13
1.9 Operational Definition of Key Terms	14
1.10 Organization of the Chapters	15
CHAPTER TWO LITERATURE REVIEW	17
2.1 Introduction	17
2.2 Audit Quality	17

2.3	Auditor Competency	19
2.4	Audit Training	22
2.5	Audit Coaching	27
2.6	Audit Training and Audit Quality	30
2.7	Auditor Training and Audit Competency	32
2.8	Auditor Coaching and Audit Competency	35
2.9	Identifying Research Gap	38
2.10	Theoretical Overview	39
2.10.1	Competency Based Training Theory	39
2.10.2	Human Capital Theory	40
2.10.3	Researching Real-World Problems Theory	43
2.11	Conceptual Framework	44
2.12	Chapter Summary	45
 CHAPTER THREE RESEARCH METHODOLOGY		 47
3.1	Introduction	47
3.2	Research Design	47
3.2.1	Research Paradigm - Critical Theory	49
3.3	Research Methodology Choice: Qualitative Research Method	51
3.4	Research Strategy: Action Research	52
3.4.1	Evolution of Action Research	55
3.4.2	Justification for Action Research as Research Strategy	59
3.4.3	The Action Research Context	61
3.5	Data Collection Procedures	65
3.5.1	Research Question 1: Understanding of Audit Quality	66
3.5.2	Research Question 2: Current Audit Quality in IRBM	68
3.5.3	Research Question 3: Challenges to Performing the Audit Quality Task	68
3.5.4	Research Question 4: How to Improve the Tax Auditors' Competence in Performing the Audit Quality Task	71
3.6	Data Analysis	75
3.6.1	Trustworthiness	76
3.6.2	Triangulation of Data	78
3.7	Chapter Summary	78
 CHAPTER FOUR RESEARCH FINDINGS AND DISCUSSION		 80

4.1	Introduction	80
4.2	Research Findings	80
4.2.1	Research Question 1: Understanding of Audit Quality	83
4.2.2	Research Question 2: Current Audit Quality in IRBM	87
4.2.3	Research Question 3: Challenges to Performing the Audit Quality Task	91
4.2.4	Research Question 4: How to Improve the Tax Auditors' Competence in Performing the Audit Quality Task	101
4.3	Discussion of Research Findings	116
4.3.3	Understanding Audit Quality in IRBM	117
4.3.4	Current Audit Quality in IRBM	118
4.3.5	The Challenges in Performing Audit Quality Task	119
4.3.6	Tax Auditors' Competency Improvement in Performing Audit Quality Task	123
4.4	Improved Conceptual Framework of Audit Quality in IRBM	127
4.5	Chapter Summary	128
CHAPTER FIVE CONCLUSION		130
5.1	Conclusion	130
5.2	Contribution and Recommendation	131
5.2.3	Practical Contribution and Recommendation	131
5.2.4	Knowledge Contribution and Recommendation	132
5.3	Research Limitations and Suggestions for Future Research	132
REFERENCES		134
APPENDIX A		154
APPENDIX B		155
APPENDIX C		203

LIST OF TABLES

Table 3.1	Type of Action Research	54
Table 3.2	Participants in the Semi-Structured Interview	67
Table 3.3	Participants in the Semi-Structured Interview	70
Table 3.4	Participants in Training and Coaching	70
Table 3.5	Participants in the Semi-Structured Interview	73
Table 3.6	Summary of the Data Collection Procedures	74
Table 4.1	Action Research Cycle and Activities	81
Table 4.2	Action Research Cycle and Activities	82
Table 4.3	Action Research Cycle and Activities	83
Table 4.4	Total Aging Cases for All Branches and by Branches Audited by the Tax Compliance Department	88
Table 4.5	Action Research Cycle and Activities	91
Table 4.6	Action Research Cycle and Activities	102



LIST OF FIGURES

Figure 2.1	Conceptual Framework for Audit Training and Coaching Intervention	44
Figure 3.1	Image is An Adapted Version of Grix's Paradigmatic Building Blocks by Grix (2002)	48
Figure 3.2	Research Paradigm	50
Figure 3.3	Cycles in Action Research	59
Figure 3.4	Kolb's Experiential Learning Cycle	61
Figure 3.5	The Six Major Action Research Cycles	63
Figure 4.1	Understanding the Audit Quality Definition from Thematic Analysis	87
Figure 4.2	Challenges to Performing the Quality Audit Task Based On Thematic Analysis Using Atlas.ti	101
Figure 4.3	Training Factor Thematic Analysis Using ATLAS.ti	107
Figure 4.4	Coaching Factor Thematic Analysis Using ATLAS.ti	116
Figure 4.5	Conceptual Framework Before the Training and Coaching Intervention	127
Figure 4.6	Improved Conceptual Framework After Training and Coaching Intervention	128

LIST OF ABBREVIATIONS

ACCI	Association Chamber of Commerce and Industry
CPA	Certified Public Accountant
FRC	Financial Reporting Council
IRBM	Inland Revenue Board Malaysia
KPI	Key Performance Index
MTA	Malaysia Tax Academy
OECD	Organization for Economic Cooperation and Development
SAICA	South African Institute of Chartered Accountants
SAS	Self-Assessment System



CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

In enhancing and improving the global economy and firm performance, auditors play an essential role (Al-Khaddash et al., 2013). This is so because failing to recognize fraud, misstatement, and reports of the misstatement by the auditors may lead to financial and corporate scandals (Soltani, 2014) as evidenced by the collapse of Enron and WorldCom (Salehi et al., 2017). These are not isolated cases; the number of cases continue to increase. This is highlighted by the South African Revenue Service, after numerous criticisms were received from their clients about audit quality (SAICA, 2019). One possible way to avoid such failure is by improving the audit quality (Ado et al., 2020).

Similar to the private sector, audit quality in the public sector is under public scrutiny. This is highlighted in a study by KPMG (2016), where the Chief Executive Officers (CEOs) in Malaysia expressed their concerns with the external auditors and the issues of audit quality in the public sector. In fact, the International Institute for Management Development has reported that audit quality plays a crucial role in encouraging the improvement and effectiveness of a government (Lee et al., 2016). Furthermore, good audit quality, demonstrated through competency of auditors would improve the quality of financial reports and the public services for the local government in Indonesia (Furqan et al., 2020). In the context of Malaysia, the public sector auditors also need to improve audit quality to gain public confidence.

Researchers have examined audit quality in numerous ways, depending on their perspective (Tjun et al., 2012). One definition of audit quality is the ability to identify the violations of tax reporting by taxpayers based on tax regulations (Tidd & Bessant, 2009). Other researchers have defined audit quality in terms of process (Sutton, 1993; Glover et al., 2005; FRC, 2008; Knechel et al., 2013; IAASB, 2014; Wijaya, 2017; Amalia et al., 2019). In particular, they have claimed that audit quality involves audit time pressure and audit procedures (Sutton, 1993; Knechel et al., 2013; Amalia et al., 2019), engagement planning (Glover et al., 2005), as well as quality services, the process, and audit effort (Wijaya, 2017).

Another definition of audit quality is based on certain underlying factors as highlighted in previous studies. These factors include job satisfaction (Supriyatin et al., 2019), audit fees (Che et al., 2020), audit rotation (Corbella et al., 2015; Clive et al., 2016; Zhang et al., 2017), size of the audit firm (Gul et al., 2013), the busyness of the auditors (Li et al., 2018), information systems expertise, organizational culture, auditor performance, auditor independence, audit firm tenure, auditor's characteristics, and industry specialization (Boakai & Phon, 2020; Qawqzeh et al., 2020), and auditor's professional knowledge and skills, professional scepticism, compliance with standards, working conditions, audit duration, and education and training (Boakai & Phon, 2020). In addition to this, Supriyatin et al. (2019) highlighted that tax audit quality depends on the competency of the tax auditors. The more competent the auditor, the better the audit quality (Ismail et al., 2020). This has been evidenced in Iran by Mansouri (2009).

Competency is important because it affects the audit quality; auditors must have current professional knowledge and expertise to ensure competency and effectiveness

of their tasks (Furiady & Kurnia, 2015). Auditor competency is the key to discovering tax misstatements. The ability of the auditors to discover misstatement of the financial report depends on two key elements, i.e., auditor competency and independence (Sulaiman et al., 2018). In this regard, Ismail et al. (2020) claimed that tax auditor's competency could be improved through training, in which they were provided with the relevant knowledge and skills on audit process. This is consistent with Moroney and Carey (2011) and Reichelt and Wang (2010) who opined that knowledge, skills, and experience are the various elements that can help develop the competency of the auditor. That could be the justification for public accountants to acquire a certain number of professional training hours (Chen et al., 2020).

In Inland Revenue Board Malaysia (IRBM), audit quality can mean different things, depending on the department. For instance, at the Integrity and Risk Department, audit quality is concerned with the standard time procedure of the audit process, such as number of days taken to send the letter to taxpayers after the first audit visit. In this instance, audit quality is considered achieved if the letters are sent within 21 days, and vice versa (*Manual Prosedur Kerja Audit, 2018*). As for the Tax Compliance Department, audit quality was defined at a different point of issues and perspectives within the audit process.

At IRBM, the main role of tax auditors under the Self-Assessment System (SAS) is performing audits for all the cases that are assigned to them. The auditors are responsible for conducting the audit process in accordance with the auditor manual and also the skills and knowledge they have acquired at the Malaysia Tax Academy (MTA).

The government objectively believes that under the SAS, the issue of incomplete cases of the taxpayers' returns can be resolved. Under SAS, the tax auditor is responsible for performing the field audit competently and independently within the time given (*Manual Prosedur Kerja Audit, 2018*). IRBM tax audit officers are bound by rules and regulations when performing the audit process. Firstly, they must be ready to explain their purpose and the auditors' rights, as well as the responsibilities of taxpayers. Secondly, they must demonstrate knowledge and competency in adhering to the tax laws fairly and equitably.

Further, IRBM tax audit officers must be prepared to give suggestions, advice and guidance to taxpayers, to ensure a smooth process between them and the taxpayers. (*Manual Prosedur Kerja Audit, 2018*). They must be able to seek the right sources, be it documents, account books, and other related documents to complete their tasks. Ultimately, a good auditor should be able to defend his or her proposed tax adjustments, and at the same time, allow taxpayers to comment and explain within a reasonable period. If all these responsibilities are carried out effectively, it would meet the high expectations of the audit, which is possible if auditor competency is enhanced through audit training. However, according to Nadiah et al. (2017), one of the factors contributing towards the high number of unresolved tax audit cases is the lack of competence of IRBM tax auditors.

1.2 The Historical Journey by the Researcher

My journey as an auditor and training officer started in the years of 2001 to 2008 in the collection department, where I managed tax collection and tax refund, gained experience as an officer and as the Head of Refund, Audit and Collection Units at IRBM, Cheras, Duta and Petaling Jaya Branches. From 2008 to 2015, I was given the

opportunity to enhance my knowledge and skills at the tax audit department, Cheras Branch. I gained experience in desk audit, field audit for business and field audit for companies. During the seven years, I identified a few issues among auditors while performing their audit task.

From 2015 to 2020, I was transferred to the training centre at the Malaysian Tax Academy as a Training Officer to teach the basic accounting module, business tax audit theory and audit techniques module. During this time, I identified issues among the auditors from my own experience as an auditor and training officer, through conversation, discussion, and observation.

In IRBM, the audit department is the one of the toughest departments for the auditors. In my case, I was transferred to the audit unit after seven years at the tax collection department. It was not easy because I did not have proper coaching and it took me one to two years to gain confidence. Through my observation and experience, I found that the auditors need to understand their role and duties, they must be knowledgeable, have technical and negotiation skills, and be confident and honest officers.

After seven years in the tax audit environment and five years in training, I identified a few issues among the auditors. The auditors always struggle to meet the organisation's KPIs, that then leads to low audit quality, mainly due to their lack of technical skills and knowledge. This is because the basic training module is not offered at the right time, or is not available, or does not cater to need. After I was transferred as a trainer, the issues faced by auditors became more clear that motivated me to proceed with this research.

1.3 Overview of Inland Revenue Board Malaysia Audit Quality

In IRBM, tax audit is among the major responsibilities of the auditors. Their key role is to ensure income reaches the government from taxpayers who have failed to report their income properly. Other than that, the auditors must educate taxpayers well. In performing audit quality, the auditors must be competent, knowledgeable and skilful.

According to Dr. Zainal Abidin Md Yassin, the Director of the Tax Compliance Department of IRBM (Audit Development Unit) (2020), audit quality is measured by the competency of the auditor that consists of three elements: the success rate based on the finding amount; the period of the settlement; and the achievement of an individual's KPIs. For audit cases that exceed the period of 12 months, the cases will be categorized by the system as problematic cases and need to be attended to individually by the technical officer from the Compliance Department in consultation with the auditors (known as aging case owner).

The tax auditor must complete the audit process within three months for each case from the date of the letter issued to the taxpayer for audit visit, or 12 months from the date of the case given to the auditor. The list of the total audit cases that need to be audited are kept at the Tax Compliance Department. The audit cases are distributed through the system to all branches in Malaysia. The Tax Compliance Department will monitor the progress of the cases that have been distributed to each tax auditor. For audit cases that have exceeded three months or 12 months depending on the year, the Tax Compliance Department classifies that the tax auditor needs help to settle the case.

Further, Dr. Zainal Abidin Md Yassin, said that in a year, about 2% of the total overdue audit cases can be reviewed and technical advice be given to the auditors to expedite

the process. There is only a one-time review and advice and no further action after this stage. The remaining 98% is not handled because of various factors, such as time and lack of officers from the Tax Compliance Department. Hence, it is not surprising to see that the number of aging audit cases recorded is increasing every year.

In view of tax collection, any issue, whether it is discovered or hidden, will affect the collection of revenue, as the amount of revenue collected depends on the audit quality of the auditor. Tax auditors rely on their technical skills, competency and knowledge to perform and deliver good audit quality. Decisions made based on their competencies will affect the organization and the revenue for the country. Dr. Zainal Abidin Md Yassin continued that there are several factors that result in late settlement, such as lack of audit technical skills and knowledge, and difficulty to get the documents from the taxpayers due to lack of communication and negotiation skills. Another problem lies with sole proprietorship is incomplete records. This problem is also faced by the Inland Revenue Authority of Singapore as discussed in a delegation meeting attended by Dr Zainal Abidin Md Yassin on 10 October 2018. When auditing the incomplete cases, the tax auditor needs to have the right skills to deal with the situation of incomplete records. This could be achieved through proper audit training.

1.4 Problem Statement

The MTA is a learning centre for tax auditors and IRBM officers to enhance their technical skills and to gain and update knowledge. The MTA provides technical skills and knowledge courses that are compulsory for all new IRBM officers. Along with the compulsory courses, there are also other courses, namely technical and non-technical skill courses aimed at enhancing the requisite skills and to maintain audit quality.

This practice is very much consistent with the suggestion by Wicaksono and Mispiyanti (2021). In that study, they found that adequate level of knowledge, experience and special skills in their field will improve audit quality. Pinatik (2021) reported similar findings, where competency affects audit quality in a positive manner. In other words, they concurred with Tjun et al. (2012) who claimed that the higher the competency, the better the audit quality, supported with the Competency based Training Theory (CBT) that refers to the improvement of skills to perform certain tasks (Brightwell & Grant, 2013).

In an attempt to understand the actual situation at the IRBM, I conducted an interview with Dr. Zainal Abidin Md Yassin, who was the Director of Tax Compliance Department in 2020. During the interview, he claimed that one of the factors contributing to low audit quality is the lack of audit technical skills and knowledge. Undoubtedly, this can be acquired through self-learning or by attending training courses. However, the crux of the problem is the basic audit training required is sometimes not given at the right time that is before the auditors join the audit unit. In this case, the right time refers to the time when they are about to be transferred to the audit unit.

In order to further understand the real scenario, I interviewed two tax auditors out of five officers of 20 sole-proprietor cases. One of them is a new officer and currently in a desk audit unit. From the phone interview, the officer claimed that he is not competent and faces difficulties in performing the audit tasks even though he had already attended the compulsory courses provided by the Accounts and Audit Training Centre. He does not have an accounting background and his first degree is in public administration. The other officer is an experienced officer, who has been in the audit

field for three years after four years at the desk audit. She claimed that during the first year in the audit field department, she had to recall and search for the notes from her previous training. She also had difficulty understanding the case and how to apply the methodology for incomplete records. She suggested that the training centre provide flexibility for attending compulsory courses and courses must be availed, as and when needed.

Furthermore, if a tax auditor had already attended the compulsory training, but was not positioned in the audit unit for several years, when they do get transferred to the audit unit, they face difficulties in remembering what they have learned previously. At this point, they really need to self-learn and consult peers. Unfortunately, the courses offered at the Accounts and Audit Training Centre do not provide flexibility or courses are not provided when needed. Hence, the MTA needs to improve and enhance the way they offer and provide training courses for tax auditors.

The modules offered by the Accounts and Audit Training Centre of MTA have changed over the past five years from 2015 to 2020, due to several reasons, such as the time period for attending the courses, budget involved, requirement by the top management, and the changing rules and regulations. There are five compulsory courses (courses 1 to 5) for new auditors. These courses are for job confirmation and promotion. The remaining six courses (courses 6 to 12) are the non-compulsory courses and are open to all audit officers who wish to upgrade their skills and knowledge. The list of courses (and number of days) offered by the Accounts and Audit Training Centre before 2018 and from 2019 onwards can be referred to in Appendix A.

According to the MTA trainers, the main factor for the changes in terms of length of courses and the modules offered is the work demand to meet the KPIs and the learning method. Even though the total number of days is more or less the same, some of the courses consist of a combination of certain modules. The auditor needs to focus more on self-learning, and at the same time, work harder to meet the ever-increasing KPIs. The MTA needs to follow current trends to meet adult learning style, i.e., from traditional learning to blended learning and full online learning. Throughout 2017 to 2019, 12 courses were conducted by MTA with an average of 1,104 participants per year. Detail of the courses and the number of sessions and participants can be referred to in Appendix B. These courses do not include the training given to external participants from other organizations.

However, currently, according to the Director of Accounts and Audit Training Centre, MTA is unaware of the effectiveness of their courses. Their only feedback received is from testimonials and hearsay from the participants or their branches to the management. Furthermore, these courses are not conducted according to the officers' convenience, whereby every new staff must attend the courses, even if they are not in the audit department.

Additionally, the MTA only offers fundamental technical skills training for new employees, and less training for senior managers. This to a certain extent, has limited the opportunity for senior managers to attend professional training and adopt lifelong learning, which supposedly can lead to high audit quality in the organisation.

With the concerns highlighted through interviews and document review, the researcher became more motivated to investigate how audit training courses and coaching

programs might increase the technical skills and knowledge, and how such intervention would assist tax auditors to expedite the period of settlement. In other words, this study recommends ways to advance competency, and eventually improve and produce high audit quality.

1.5 Research Questions

This study attempts to answer the following research questions:

1. What is audit quality from the perspective of IRBM officers?
2. What is the current audit quality in IRBM?
3. What are the challenges faced by IRBM tax auditors when performing audit quality tasks?
4. How to improve the tax auditors' competency in performing the audit quality task?

1.6 Research Objectives

The objectives of this study are:

1. To investigate the understanding of audit quality among IRBM officers.
2. To investigate the current audit quality in the IRBM.
3. To identify the challenges in performing audit quality among the tax auditors in the IRBM.
4. To improve the tax auditors' competency in performing their audit quality task.

1.7 The Significance of the Study

The tax auditors in IRBM must meet a certain audit quality standard and this standard keeps increasing every year. However, to the best of my knowledge, no prior study has investigated audit training, audit coaching, and audit quality in the public tax administration sector in Malaysia. Hence, this study explores how training can improve audit quality and help in meeting the KPIs within the time frame given to the auditors, since completion of the audit process within the time given is one of the elements of audit quality. This is very important when tax auditors constantly work under pressure to meet their KPIs. More importantly, the findings of this study can help the IRBM to improve the audit quality according to the organisation's requirements through training and coaching intervention.

In addition to this, it identifies the factors that can help in improving audit training by looking into the courses, syllabi, modules, and the training methodology to upgrade auditors' technical skills and knowledge, which in turn, can increase audit quality. With this information, it may assist the tax auditors to strategize the potential mechanism to improve audit quality.

Furthemore, the findings can help in adjusting the audit training policy to be aligned with the audit framework so as to produce high audit quality. Improvement and enhancement in audit training are valuable and can help to increase audit quality. In addition, tax auditors can conduct their work with high technical skills and knowledge. On the same note, this study can help the MTA to provide relevant courses to upgrade the quality of their tax auditors, in terms of competency and audit quality.

This study used the competency-based training theory as its foundation, human capital theory and researching real-world problems theory. Theoretically, this study adds to the literature on above theories in the environment of public tax auditor training. Thus, these theories can be included in the tax auditors' training programme. Moreover, the theory can be a yardstick for other countries which are experiencing a somewhat similar situation. This information can be shared and become good practice benchmarks for other organizations as well.

This study also adds to the audit training, audit coaching and audit quality literature. This research hopes to change management perception towards the auditors' competency and justify the importance of audit training and audit coaching. Furthermore, the findings can enhance the reputation of the IRBM as a trusted tax administration agency.

1.8 Research Scope

This study focuses on the audit quality of the auditors based on the period of settlement, and their level of technical skills and knowledge. In particular, it focuses on the improvement of audit quality by increasing the competency of the tax auditors through training and coaching programs conducted by the researcher. For this purpose, secondary data were collected from the IRBM Tax Compliance Department and interviews were conducted officers at various levels.

The researcher offered training and coaching based on the tax auditor cases. At the simulation training, through a coaching program, the tax auditors were assisted by using the audit method for incomplete record cases. At this cycle, the researcher assisted the tax auditors to complete the audit process in less than 12 months.

The researcher cooperated with the branches, the places that the training was conducted, and the tax auditors as participants of the courses. Both training and coaching conducted by the researcher. This study solved the problem of audit quality through training and coaching by conducting action research.

1.9 Operational Definition of Key Terms

This section presents the key terms and their definition:

Action Research

According to Reason and Bradbury (2001), action research comprises a cyclic process related to establishing hands-on action that concerns the solutions for the growth of individual people and the society by developing new practices and new products, to bring together theory and practice, action and reflection, as well as involvement with others.

Technical Skill and Knowledge

The definition of knowledge according to the tax audit quality standard, is the specific tasks in the field of taxation, accounting, and auditing (Moradi et al., 2011).

Inland Revenue Board Malaysia Audit Officer

Generally, all the IRBM officers are known as Assessment Officer or Executive Officer. They must be able to multitask and be ready to learn all the different operational functions in the organisation. They can be transferred to any department,

such as the audit department, collection department, etc., to perform their task regardless of their professional background.

Auditor Independence

Auditor independence means being independent both in terms of mental attitude and appearance. In terms of mental attitude, the auditor must be unbiased and respect all professional judgment and all audited financial statements, whereas independence in appearance relates to the perception of users of financial statements (Louwers, 2015).

Training and Coaching

The aim of training is to enhance auditors' competency via knowledge and skills, known as cognitive-offered skills and behavioral skills. The cognitive-offered skills are the skills to perform and complete the task, while behavioral skills may result in the ability to interact with and influence people. After the training, the auditor will be able to set the direction of the audit task and solve problems using analysis and judgement (Pickett, 2000).

Carter (2001) defined coaching as “short-term activity, intended to improve managerial performance” (p. 12). Coaching may fill the gaps in training and development programs; in other words, what has been learned during training can be better understood during coaching.

1.10 Organization of the Chapters

The study comprises five chapters. The first chapter includes the introduction, the background of the study, problem statement, research scope, and the operational

definition of the key terms. It also outlines the research questions and research objectives. The chapter also discusses the significance of the study.

Chapter Two analyses the available related literature on audit quality, audit training, and audit coaching. A significant underpinning theory, i.e., the competency-based training theory, is reviewed together with the supporting theories, i.e the human capital theory and researching real-world problem theory.

Chapter Three deliberates the methodology of the study, including research design, philosophy, approach, and strategy. It also includes techniques and procedures of sample selection and data collection, questionnaire development, interview, data measurement, validation and reliability, and data analysis.

Chapter Four discusses the research findings, including a discussion on the four research questions. Chapter Five concludes the study and provides limitations and suggestions for future research.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter first reviews literature on audit quality, audit training, audit coaching, and auditor competency. The later section provides a discussion on audit training, audit coaching, and auditor competency in relation to audit quality. This is followed by a discussion on the overview of the competency-based training theory, human capital theory and researching real-world problems theory. Finally, the summary of this chapter is presented.

2.2 Audit Quality

The most used definition of audit quality comes from De Angelo (1981), who defined audit quality as the ability of auditor to detect and report the violation in the client's accounting system. Based on the definition by De Angelo (1981), Asmara (2016) enhanced the definition, by pointing out that audit quality is associated with the quality of work, qualified expertise, time completion, the adequacy of evidence, attitude, and independence. Knechel (2013), Abbot et al. (2016) and Lee et al. (2016) defined audit quality in terms of competence and independence.

Audit quality, in terms of auditors' independence, means that the auditors will be able to present true and fair results to the management, which will then make the financial statement more credible and reliable (Ismail et al., 2020). Mardijuwono (2018) defined independence as the mental attitude of an auditor who is free from the influence of others.

In terms of the elements of audit quality, Mock and Samet (1982), Schroeder et al. (1986), Sutton and Lampe (1990) and Sutton (1993) identified five key elements, i.e., planning, implementation and evaluation procedures, client management communication, administration, field work and upgrading knowledge. On the other hand, Boon et al. (2008) categorized the elements of audit quality as: (i) technical competence; (ii) experience; (iii) independence; (iv) industry expertise; (v) due care; (vi) responsiveness; (vii) skepticism; (viii) quality commitment; (ix) conduct of field work; (x) individual responsibility; (xi) ethical standards; (xii) executive involvement; (xiii) freshness of perspective; and (xiv) the audit committee. Prior to that, Samelson et al. (2006) conducted a survey on the perception of audit quality among 302 finance directors and discovered six elements of audit quality, i.e., professionalism, auditor expertise, auditor manager involvement, responsiveness to the client, understanding client system and internal control.

Measuring and improving the audit quality has been a debate among professionals. For example, the Financial Reporting Council's Audit Quality Framework reveals audit quality inputs, processes, and outcomes, including the skills and personal qualities of engagement team members that may affect audit quality. On the other hand, Prawitt et al. (2009) measured audit quality in terms of experience, certification, training, and time spent on financial activities.

The IRBM defines audit quality based on the competency of the tax auditor to identify the amount of audit settlement, audit settlement within the time frame and the achievement of the given KPIs by the organization. This is consistent with Supriyatin et al. (2019) that ensuring quality with added value in performance measurement

involves the government tax body allocating the scope of the settlement activities and the accomplishment of audit timing in accordance with regulations.

Auditor competency is crucial for IRBM auditors to deliver or perform high audit quality. Arens (2010) believed that the quality of the audit is an indication of auditors' competency to detect the reported material misstatements in the financial statement. Discovering errors or material misstatement in a client's financial statement is contingent on the auditor's competence and knowledge (de Angelo, 1981).

2.3 Auditor Competency

Auditor competency is one important element that defines audit quality. There are so many definitions of competency and factors influencing competency to bring about high audit quality as explained below.

According to Sukrisno et al. (2009) and Susanto (2015), professional competence means the skills (expertise) and ability to choose and perform appropriate procedures of a task, the capability to collect evidence, and the willingness to find and report material misstatements. The Institute of Internal Auditors (IIA) defines competence as "the ability of an individual to perform a job properly, defined by knowledge, skills and behavior" (IIA, 2013, p. 2).

Competency is defined as the qualification needed (Supriyatin et al., 2019), which is influenced by knowledge, skills, and experience (Houghton & Jubb, 1998; Harding & Trotman, 2009; Qi et al., 2015). Rychen and Salganik (2003) posited that competence involves more than just knowledge or skills. It involves the ability to meet complex demands, mainly in skills and attitude, such as the ability to communicate effectively

and practical IT skills. Bedard and Chi (1993) stated that a competent auditor is someone who demonstrates extensive audit experience, knowledge, and procedural skills.

In order to perform high audit quality, the auditors' competencies are important (Furiady & Kurnia, 2015). The higher the competency level, the better the audit quality (Sukriah et al., 2009; Ardini, 2010; Ramadhanis, 2012; Ilmiyati & Suhardjo, 2012). On the same note, Kharismatuti and Hadiprajitno (2012) claimed that competency is derived from the achievement of expertise that begins with the knowledge gained from a formal education background, and through experience and skills in auditing practices.

An auditor's professional competency refers to the ability of an auditor to perform the audit objectively, accurately, and carefully (Carolita & Rahardjo, 2012), with the knowledge and experience in auditing (Zahmatkesh & Rezazadeh, 2017). The IIA Research Foundation has found that certain competencies are required to become a successful professional auditor. The knowledge and skills are identified as crucial elements for the auditors. Prahalad and Hamel (1990) said that the elements encompass accounting knowledge, problem-solving skills, communication skills, general business knowledge, computer skills, knowledge on information technology, interpersonal skills, personal behaviour and capabilities.

Deeprise (2006) stated that a person with competency will find it easier to conduct audit tasks compared to auditors who are not competent. Flint (1988) highlighted that the competence of auditors is based on two main factors: knowledge and skills derived from education, training, and experience. Additionally, Boynton et al. (2006)

mentioned that the competence of auditors is determined by three factors, namely: (i) formal education at the university; (ii) training, practices and experiences in the audit field; and (iii) continuing professional qualification. Audit competency also involves ethical behaviour and attitude (Cheng et al., 2002).

Ananiadou and Claro (2009) explains in Organization for Economic Cooperation and Development (OECD) countries competencies and skills through three clusters of key competencies, i.e., using tools interactively, interacting in various groups, and acting independently. The competency of a tax auditor can also be measured through other factors, namely time pressure, heavy workload, time constraints and the right audit process and techniques.

Nadiah et al. (2017) found that IRBM auditors are not able to complete the cases given within the required period and this may raise doubts on their competency. This concurred with the previous studies which claimed that tax auditors are seen by the taxpayers as incompetent and as lacking knowledge of accounting and business, thus contributing to the delay in finalizing the audit findings (Isa & Pope, 2011), inconsistent feedback and non-compliance with tax regulations (Choong & Ling, 2008).

One of the strategies that can improve competency is by giving specific knowledge (Lassila et al., 2010). Supriyatin et.al., (2019) posited that competency affects the quality of the tax audit process; hence, the tax authority, as policymakers, must ensure that the tax auditors have the necessary knowledge, skills, and experience. To perform their tasks, auditors need to be competent with the knowledge and skills as stated in the International Professional Practices Framework (2013). According to Loureiro

et.al (2009), within the concept of skills, the activities imply the auditor's capability to conduct jobs easily via practice and understanding.

It is important that IRBM auditors are given the opportunity to enhance and develop their competency through training. When KPIs are attained effectively and efficiently within the time given, it indicates that audit quality for the organization has been achieved, which is one of the elements required by the IRBM. Failure to meet this time requirement will mean the case will be recorded in the list of late case settlement. This list will be monitored by the Compliance Department. According to the Director of this Department, overdue case settlements mainly are due to lack of competency, technical knowledge, technical skills, audit tools, and communication skills.

2.4 Audit Training

Pickett (2000) stated that training and development is the key to success in auditing. Auditors with good knowledge and skills can perform jobs within the required time independently. Nowadays, the auditing job is very challenging, corresponding to the advancements in technology. Auditors need new skills and values to perform their jobs effectively. This is where training and development can play a role in enhancing the required knowledge and skills (Cavanaugh & Noe, 1999). Training enables tasks to be conducted easily and efficiently. Several options for training, whether public or private, include classroom-based training, brief participatory workshops, and foreign apprenticeship programs. However, it is important to note that these development programs and related treatments may not have been successful in all circumstances.

In Malaysia, public accountants are required to achieve professional training hours to acquire and increase expertise and skills to improve attitude and work performance.

Similarly, Chen et al. (2020) stated that the Taiwanese Certified Public Accountants Act mandates continuing professional training for auditors to elevate audit quality. The more training hours attended by the auditors will enhance their negotiable and knowledge skill during the decision making in audit issue.

Wu et al. (2017) stated that skills and knowledge are obvious, and thus, easy to be developed and evaluated through training. Previous studies (Ho & Hutchinson, 2010; Mohamed et al., 2012; Zain et al., 2015; Hamdan et al., 2017) investigated internal auditor competency through the elements of internal audit training programs and found that through relevant training, the auditors may perform their job responsibilities and meet the audit quality standards as required by the organization.

Theoretically, the productivity of the organization can be improved by improving the employees' professionalism via training (Becker, 1964; Sahinidis & Bouris, 2008; Nielsen et al., 2015). Similarly, competitive advantage of an organization can be increased via enhanced education and professional training (Barney, 1991; Grant, 2001; Amit, 2016). Pickett (2000) mentioned that it is important to understand that providing training and development is about providing the auditor with skills to accomplish audit quality and submit the report in a timely way with less supervision. The broad aim is not only for the trainer but also for the learners to achieve their objectives to meet the organization's KPIs.

In IRBM, the training courses are scheduled yearly, and the auditors can attend the course accordingly, based on the published dates. The courses are offered to fulfil the technical skills and knowledge requirements of the auditors. First, they need to attend the basic course on accounting and auditing. After that, they need to attend advanced

courses on accounts, audit methodology for incomplete and complete records, cross-border audit and audit simulation. This process is compulsory for every new auditor. After completing the training program of approximately eight weeks, they must then sit for an examination.

The auditors can attend other audit training programs offered to enhance their technical skills and knowledge, such as courses pertaining to digital audit, digital economy, contracting, research and development, special incentives and auditing for professional services. At the MTA, the Accounts and Audit Training Centre provides training through simulation but they are not related to current cases. Simulation audit trainings are given as case studies that may be based on the very basic, with the purpose of introducing it to new auditors. The practice is consistent with Pickett's (2000) insights that through simulation with individual cases, may reveal competency. Extensive training and strategy development are needed to change and move forward in an interfaced way with the actual work environment.

Pickett (2000) further suggested that in order to be successful, training and development strategies must have several key elements, namely a learning environment (culture) and a method of delivery (resources and process). Coaching or training regularly will help the auditor to grow and improve. A combination of these two methods that is training and coaching can result in optimal performance for the auditor through the upgrading of skills, knowledge, and soft skills. Auditors can master the audit techniques that they use and can have interactive sessions with the supervisor or with the trainer to be more efficient and effective.

Despite the rapid changes in the world of business, the auditors are not exempted from personal development no matter how senior they are in the organization. Pickett (2000) highlighted that the auditors need to be inspired, self-managed, and take responsibility for their work. The auditors must be flexible and creative to cope with the changes in the business environment. Wu et al. (2017) said that auditors must also integrate their personal knowledge and experience within their team to develop team problem solving abilities, in addition to their technical and IT skills.

Many organizations use the mentor and mentee method as the main thrust of their training induction for the new employees to learn from the experienced ones. The effectiveness merely depends on the competency of the mentors in assisting their mentees in the absence of proper guidelines or training. The problem is that the mentors themselves are reluctant to change and do not update themselves, thus compounding the issue. As stated by Pickett (2000), another issue of low competency is reliance on the experts who are themselves reluctant to change and discuss current trends with the new employees.

In the IRBM, the senior auditor or manager needs to continuously learn and train the new auditors, but they themselves do not have the required skills to train and coach the new auditors. The MTA needs to provide training courses for senior auditors in order to enhance their knowledge according to current developments. For new auditors, they need to have a continuous learning attitude and not just focus on passing the compulsory examinations.

According to the Staff Training Procedure 1982, IRBM takes at least 18 months to two years to train newly recruited staff from various educational backgrounds, to

become competent, to understand the tax laws and audit techniques and to handle audit cases (Nadiah et al., 2017).

Under the existing policy, IRBM's recruitment requirement has changed to allow the recruitment of employees from various academic backgrounds (other than those with an accounting background), experiences and skills. As a result, in 2019, most of the new auditors recruited by IRBM did not hail from an accounting background, but from various disciplines, with a majority coming from the engineering background (MTA List of Registration, 2022). As for the year 2022, most of the new auditors are internal candidates with various academic backgrounds and experience. Thus, this poses different challenges for the managers or training officers to train and coach them (MTA List of Registration, 2022).

At the MTA, additional courses related to accounting subjects are provided in order to assist them to understand the accounting and auditing environment and prepare them to deliver auditing tasks. It is still unclear whether the short courses given to them are enough to fulfil the high demands of the tax audit job to meet the targeted KPIs. A strong understanding of the technical knowledge and financial statement and flow of the accounting system for every business is required. Failure to do this may result in demotivated auditors, and eventually poor performance.

Therefore, availing training only is inadequate; proper coaching is needed to transform theoretical knowledge into practice; and to strengthen auditors' understanding of how to perform the audit task well.

2.5 Audit Coaching

Carter (2001) defined coaching as “short-term activity, intended to improve managerial performance” (p. 12). Coaching is a kind of collaborative learning, which in turn, fosters positive interdependence and accountability. Coaching is considered as a sort of managerial action that may fill the gap in poor training and development programs; what has been learned during training can be better understood during coaching. Coaching co-exists with peer-assisted learning, although it is unusual since people typically have the same degree of understanding; thus, a highly specialized knowledge and method is exchanged reciprocally.

The aim of the coaching process is to support planning, strategic project execution, evaluation, and skills development (Vicere, 1996; Bolt, 1999; Rothwell & Kazanas, 2000). While people can be forced to add meaning to their experience, real growth occurs when a leader achieves that meaning, namely, the aim of development coaching is not to influence developmental change, but to create a change of mind (Fishman, 1998).

Ashton and Morton (2005) pointed that 79.36% of top public officials in Malta have received formal coaching that influences their personal progress. The themes focus mostly on the establishing of goals, planning, mid-management training, and top management critical thinking. According to Herda et al. (2019), coaching by supervisors is an integral part of the auditing process (Fargher et al., 2005; Peecher et al., 2010; Kim & Harding 2016; Nelson et al., 2016), where it truly develops learners’ abilities in the workplace.

Many advantages have been identified in peer coaching, including reducing teacher segregation, improving collaboration and sharing of ideas, practicing success and assistance, building a process to address educational concerns, moving new learning to practice, promoting teachers as researchers, and promoting reflective practice (Joyce & Showers, 1982; Robbins, 1991; Willerman et al., 1991; Gersten et al., 1995).

Ministry for Justice Culture and Local Government (2018) focused on their ability to provide coaching and effective and efficient leadership in public performance, including professional competence at the micro- or macro-level. One should consider the advantages that coaching may have, such as coaching being a very effective, custom-made learning method that allows employees to expand and attain their maximum potential. It aims to improve team collaboration, develop relationships, increase accountability as a leader, and foster creativity and the recognition of superfluous bureaucracy.

In Peltier's (2011) book, *The Psychology of Executive Coaching*, explanations of the effects of a psychological approach to management coaching are extremely detailed. The importance of coaching is described from the educational point of view and not in the sense that coaching is viewed as a panacea for skill scarcity but in the sense that practitioners (including managers) may try to expand their practice to improve their coaching skills in setting targets, listening, questioning, relationships, trust, and accountability (Bonello, 2012). Senior civil officials' skills and capabilities should correspond to the job. Advantageous situations can supplement them, such as managerial style, technical expertise, experience, and political view. The usefulness of these contextual elements is interacting with the skills, talents, personality, and style of public sector leaders.

Coaching is applicable in the audit field as well. The auditor does a thorough research and evaluation to convey views, and to decide accordingly, for example accounting accuracy checks, audit judgement, overall review, analysis, assessment, and statistical survey (Pucheta-Martínez & De Fuentes, 2007).

At the IRBM, compulsory training for new auditors is conducted according to schedule and not by demand or as when it is needed. The auditors need to follow the schedule because the courses are already arranged on a yearly basis according to all courses offered by the MTA and depends on the number of auditors. This may cause a delay in understanding the basic technical skills for performing the audit task. Intervention through training and coaching may help the auditors to expedite the learning process and perform their audit task as required within the time frame given in order to attain their KPIs and produce better audit quality.

It may also be claimed that the coaching phase merely allows for additional instruction than a substantially different experience. It should be disputed that in the sort of learning that happens by way of training and coaching, each stage serves a certain function and there is a qualitative distinction. This training offers an abstract learning time, whilst the coaching makes it possible for each participant to participate effectively in a project. These two encounters create an adequately balanced program for people with different methods of learning.

The trainers at the IRBM Training Centre are not responsible for extending the coaching to the students after the training. The students or the participants will go back to the branch and learn to practice what they have learned. The effectiveness of the learning process depends on the audit manager when performing the coaching process.

Although coaching is a policy in IRBM, the format and the implementation has different objectives as it also depends on the capability and the competency of the audit manager.

2.6 Audit Training and Audit Quality

Due to environmental changes, auditors can increase their personal development through continuous learning, being aware of fraud detection, setting career goals, being open-minded, and promoting peer learning. This can be achieved through appropriate levels of training and audit techniques (Lee et al., 2016). This is also supported by Low (2004) and Green (2008) that auditors' learning-on-the-job and their choice of professional services have a positive impact on audit quality.

The Financial Reporting Council, London (2008) has identified the skills and personal qualities of the auditor as one of the drivers of audit quality. This has also been discussed by Lee et al. (2016) that audit quality can be improved through intensive training (Knechel et al., 2013), the knowledge and skills to make professional decisions (Knechel, 2010; Bobek et al., 2012), and the professionalism of the auditors (Nagy, 2012).

Chen et al. (2020) noted that professional training could play an important role in the improvement and strengthening of audit quality. To promote and initiate audit quality, professional training must follow the total training hour requirement. The regulations on professional training of auditors are similar around the world. A total training hour requirement is applied in the United States, the United Kingdom, Canada, Australia, New Zealand, Singapore, France, and Taiwan. To carry out auditing jobs, auditors

must acquire a certain academic educational background, professional training and work experience.

The Financial Reporting Council (2008) recognizes professional training as a driver of audit quality. Meinhardt et al. (1987) said that the strong association between the working environment (practical) and continuous professional training enhances learning and expertise, while the learned skills affect the audit quality.

According to Chen et al. (2020), and supported by Wallace and Campbell (1988), the poor practice of auditors can be attributed to the lack of continuing professional education in audit firms and a low level of technical professionalism. In order to improve service quality, firms need to perform a high level of professional training (Liao et al., 2011; Sun et al., 2012). When auditors obtain more training via professional training courses, it results in better audit quality (Bonner & Lewis, 2020). Minix et al. (1987) believed that improving personal knowledge and skills, includes education and training opportunities at the workplace, outside the organization, or watching others perform the job. This is a learning process that can promote personal growth, improve auditing skills, change working procedures, and increase audit report quality (Lee et al., 2016).

Lee et al. (2016) further added that auditors must share knowledge and expertise on industry specifics as well as their accounting and auditing knowledge. Sharing knowledge can aid auditors to develop the skills, knowledge, and optimal practices. More training would enrich audit processes and may have a favorable impact on audit outcomes. Consistent with this, audit authorities should improve technology awareness to encourage knowledge sharing, cross-training, and strategic job rotation among

different generations to integrate baby boomers' experience with the creativity of millennials. This will provide a knowledge sharing platform for educational training to improve efficiency, thereby increasing the available training to enhance audit quality.

In IRBM, the training provided aims to increase the competency of the auditors and produce audit quality. Due to rapid technological changes and the way people do their business, the auditors need to improve their ability to adapt to these changes. Focus should not only be on the auditors, but a trainer needs to learn how to transfer knowledge through training according to the new generation and also the senior auditors must also be able to keep themselves aligned with current audit issues, techniques, and technology. One potential issue in the IRBM is KPI oriented, of which auditors tend to focus on their individual KPIs, rather than helping other colleagues. This could be associated with their workload pressure, which gave them little time to advise audit staff members under their responsibilities.

One of the main challenges to having high audit quality is time pressure. The time given puts pressure on the auditors and leads to a lower audit quality. Therefore, meeting the objectives of high audit quality within the time given, depends on the individual's ability to make observations, manage information, and apply knowledge systematically and logically. The auditor must be competent in performing the task according to the risk factors and complex issues.

2.7 Auditor Training and Audit Competency

To ensure the auditors are competent, knowledge and skills are delivered via the cognitive-offered skills and behavioral skills training programs. The cognitive-offered

skills are the skills needed to perform and complete the task through numeracy, IT literacy, precision, problem-solving, and so on. Behavioral skills include integrity, desire for knowledge, stability, flexibility, and so on, which can enhance the ability to interact with and influence people. After this skills training, the new auditors will be able to set the direction of their audit task and solve problems using analysis and judgement (Pickett, 2000).

Chen et al. (2020) pointed out that professional training has a direct impact on organizational performance. However, findings on the relationship between professional training and organizational performance are mixed (Tharenou et al., 2007; Alhejji et al., 2016). In Indonesia, according to *Undang Undang* No. 5 of 2011 on public accountants, the auditors should be able to preserve their competencies through continuing professional training. Competency will grow depending on the personal quality, general knowledge, and special skills of the auditors. The auditor can perform the audit carefully, accurately, and objectively (Carolita & Rahardjo, 2012) when the auditor has the competency to apply the knowledge and experience that have been acquired.

Competency can be gained through many ways, such as formal and informal education, professional development courses and also from continuous in-house training or external training. It can also be acquired from the tacit knowledge gained from the peers or senior auditors. The types of knowledge in auditing consist of general auditing, accounting issues, general world knowledge, industry specific knowledge, functional areas, and problem-solving knowledge. These can be developed through training conducted by the company, or practical experience in auditing and following continuous professional training during auditors' professional career (Boynton et al.,

2006; Asmara, 2016). When auditors lack on-the-job training, they are incapable of issuing a fair judgment, and thus, cannot deliver a report. The effectiveness of audit recommendation should be based on evidence that practically resolves issues in accordance with regulations (Lee et al., 2016).

Furiady and Kurnia (2015) supported that in order to become competent, it is important to have a combination of knowledge and expertise. It is necessary to properly understand that the increase of auditor's competency shows that the auditor is highly curious, broad-minded, able to handle uncertainty, and able to work in teams. The auditor must have the expertise to interview, speed read, understand statistic science, and use the computer, so that the audit quality improves as well. Comprehensive knowledge will uplift the auditor's ability to conduct, analyze and review organizational theory, accounting and auditing. Furthermore, according to Qi et al. (2015), competency of the individual auditor is also influenced by knowledge, skills, and experience.

For IRBM, the tax auditors' competency means that the auditors must have undergone a good training to produce audit quality. The MTA needs far more to broaden the functions of the trainer to reach out to as many auditors to help them meet the individual KPIs within the time given, and generate audit quality, thus benefitting the organization. The MTA needs to cooperate with the Compliance Department managing the cases that have already exceeded the time given and the case cannot be settled due to the incompetence of the auditors, particularly the new auditors.

2.8 Auditor Coaching and Audit Competency

According to the Chartered Institute of Internal Auditors (2020), audit coaching is a process of development and learning to improve the behavioral and cognitive abilities of an internal auditor. Coaching at the workplace is a process of growth designed to increase the professional performance of an individual or group. By knowing what is coaching, internal audit managers and other employees may determine how it may be applied to build internal auditing skills within the internal audit activities strategy (Plant et al., 2019). Coaching is learner-led development based on a long-term dialogue between coach and student. One-to-one development with face-to-face encounters between coach and learner is the most prevalent style of coaching. The student often carries out assignments between meetings, which form the foundation of the student's talks with their coach (North, 2010).

There are several models of coaching for improving auditors' competence. Some models focus on the organizations' requirements, while others focus on the requirements of people or teams. The one-to-one technique is the most typical strategy, and new models like team (or group) coaching have arisen (Jefferies et al., 2012; Launer, 2014). Moreover, modern technology allows for additional channels, such as online forums, webinars and mail delivery, and facilitation to enhance the coaching communication.

Auditor competency in cognitive abilities context incorporates decision-making and critical thinking (Uysal, 2016). One-to-one coaching can strengthen the cognitive talents of an internal auditor, such as critical thinking and decision-making. Next, skilled technical internal auditors can enhance certain specialized competency skills, such as communication (including interviewing and presenting). It can address some

cognitive and emotional problems, which hamper the effectiveness of the internal auditor, through one-to-one coaching. Furthermore, the competence of an auditor can be enhanced by aiding from a senior internal auditor (Kroeger, 1993).

The auditors must have professional expertise that defines their professional qualifications or auditing and accounting knowledge, and their capacity to be up-to-date. An auditor should also have the knowledge and competency to use the relevant information technology and systems to satisfy job demands (Pan & Seow, 2016).

To implement the knowledge of legislation, rules and procedures in the given programs, the auditor needs to participate in audit coaching. They must then comprehend the rules and processes of the programs allocated and apply extensive understanding of them autonomously (Jones et al., 2017).

Another competency of the auditor is behavioral competence, such as presentation of results and collaboration with others. Auditors, through audit coaching, can form conclusions, compile audit findings, and submit evidence-based recommendations. Auditors are responsible for the creation and dissemination of audit reports, along with the justification and defense of audit findings and recommendations. They also serve on audit finding committees as technical advisors. Audit coaching will enhance the auditor's ability to justify and uphold audit conclusions for difficult and controversial circumstances.

They must also investigate and assess systems and processes, new and/or evolving. They must guarantee that new systems and/or processes can be implemented; and give training and consulting in new and/or unusual instances (Sarkis & Seol, 2006). In team coaching, the expertise and competency of the auditors can be increased by working

together on commitments, to communicate face-to-face, and manage disagreements between team members (Deane et al., 2014).

Stacey et al. (2008) said that the overall objective of coaching in nursing colleges is to support patients to be involved in decision-making and achieve quality decisions. This action is to assist and expedite shared decision-making. In this environment, the coaches identify patients in decisional conflict and intervene by guiding them through the decision-making process. In the healthcare environment, competencies are the behavioral and professional qualities.

In the MTA, the organizational requirement through coaching has different objectives compared to team coaching. The coaching format is more towards how the auditors want to achieve their KPI, what are their plans to achieve the KPI within a year, what their promise and plans are in terms of time management. As discussed above, management policy needs the combination of the requirements of the people who are needed to coach towards achieving the KPI, together with the process in performing the task. Balancing these two may affect the quality of audit, which means settlement within the time given and at the same time, the audit process method used is the best solution for every case. Through this, the competency of the auditors will increase and lead to excellent audit settlement within the time given.

In the IRBM environment, every branch has meetings known by different names, such as Audit Review Panel or Technical Audit Group or Technical Audit Unit according to the branch. Even though the names are different, basically, this is where the auditors, Branch Audit Manager, Assistant Audit Director, Audit Director and Branch Director, will have discussion and assist the auditors in making the best decision for audit

settlement. The auditors must have high confidence and competency to present the cases. This can be achieved through coaching processes between the peers or the coaches. In short, the whole audit process is very crucial, and it is very important to train, coach, and educate the auditors on the value of audit quality.

2.9 Identifying Research Gap

The above discussion suggests the importance of auditors' competency in ensuring audit quality (Arens, 2010; Knechel, 2013; Abbot et al., 2016; Lee et al., 2016). In order to improve auditors' competency, in turn, requires continuous and timely training (North, 2010; Jefferies et al., 2012; Launer, 2014; Pan & Seow, 2016) and coaching (Pickett, 2000; Low, 2004; Green, 2008; Furiady & Kurnia, 2015; Lee et al., 2016; Chen et al., 2020). While these attributes were highlighted to be important in the area of medical, accounting, auditing and education, efforts to investigate their presence among tax auditors appear to be minimal. This is worrying considering the role of tax auditors under SAS is crucial.

Notwithstanding the number of studies on audit quality available, it appears that they did not provide any evidence on the intervention taking place, particularly in tax environment. Hence, there is a need for the researcher to embark on this study, by considering training and coaching as mechanisms to improve competency and eventually audit quality. This is important in order to boost the confidence of auditors themselves (and the IRBM) as well as taxpayers who have been dealing with them (as auditees) throughout the audit process.

2.10 Theoretical Overview

This discussion begins with the Competency-Based Training Theory. This theory indicates that with structured training or practice, an individual's knowledge, skills and behavior towards high performance will change. The next supporting theory in this study is the Human Capital Theory, which notes that training and education of human capital can improve the productivity and efficiency of employees. Finally, this study is also supported by a methodology-related theory, i.e., Researching Real-World Problem Theory.

2.10.1 Competency Based Training Theory

Competency-based training theory (CBT) began in the 1970s essentially as a behaviorist approach to training (Brightwell & Grant, 2013). Continuous extensive development in the late 1980s and early 1990s led to CBT being 'officially' introduced (Guthrie, 2009) and it originated from the education area (Hodge, 2007). CBT refers to the development of skills to perform certain tasks (Brightwell & Grant, 2013). The Australian Chamber of Commerce and Industry (ACCI) (1992) defines CBT as:

“A way of approaching (vocational) training that places primary emphasis on what a person can do as a result of the training (the outcome), and as such represents a shift away from an emphasis on the process involved in the training (the inputs). It is concerned with training to industry specific standards rather than an individual's achievement relative to others in the group.”

Norton (1987), Delker (1990) and Foyster (1990) introduced some of the key elements in CBT, namely according to industry needs, integrated with skills, knowledge learning is delivered to support the implementation and achievement of skills, learning

materials are carefully prepared, and learning and training is carried out flexibly through learning activities in large, small groups or individually.

According to McCowan (1998), training must be well-defined and complete with job descriptions and program outcomes. Training needs assessments based on job description must be prepared. In practice, trainees should be able to apply the knowledge and skills. Trainees also need to be assessed and mentored accordingly, in order for them to understand, perform a quality job and be an expert.

This is aligned with the theory discussed by Brightwell and Grant (2013) that in practice, trainees need to achieve a certain level of competency after attending the training with a set of required modules. The manager will review and assess if there is a need for program amendments or further training and mentoring to trainees who have not become experts on the substance.

In the MTA, training provided (on foundation and advanced courses) is compulsory for all new auditors to enable them to perform their job well. Their manager also evaluates them at the branch level. In the IRBM, to produce audit quality, the new auditors need to be trained hands-on, and through simulation, case studies and technical knowledge on auditing, accounting, and IT. This is supported by Reynolds (2020) and Lovell (2018), that coaching and learning through competency-based medical education can improve one's professionalism as medical specialists.

2.10.2 Human Capital Theory

The human capital theory, according to Shultz (1961), is that people acquire knowledge and skills through education and training. The human capital theory states

that education is a specific mechanism to increase skills and leads to increased productivity (Strober, 1990). Under the human capital theory, professional training is a supporting system that enhances human capital. Pisano (1994) also said that professional training can be considered as a significant cause in the first phase of achieving competitive advantage for an organization. After the first phase, the professionals start their careers and continue to learn to gain significant implicit knowledge. Training will take the lead to improve job performance, and enhance organizational productivity or profitability (Chen et al., 2020). Prior studies have indicated that professional training develops the manpower of audit firms, and thus, strengthens audit quality (Grotelueschen, 1990; Bonner & Pennington, 1991; Libby & Luft, 1993; Thomas et al., 1998).

The value of investment in education is defined by the lifetime profit of educated employees. Education, work, productivity, and profits are seen in a linear correlation (Marginson, 2019). Education and training are seen as the most significant ways in which the quality of the workforce could be enhanced (Gillies, 2015). The fundamental principle underpinning the human capital theory is the belief that investment in people, established production, improved individual performance, improved organizational productivity and profitability thus return the benefits to the entire society (Nafukho et al., 2004). Investment in education and training accelerates the development of human capital, which improves the productivity and competency of employees (Psacharopoulos, 1985).

Gillies (2015) said that human capital is not merely knowledge or skills, but also includes competencies, qualities, and attitude (Becker, 2002). Since its formulation in the early 1960s (Mincer, 1958; Schultz, 1959; 1960; 1961), the human capital theory

has developed into one of the most influential theories on the relationship between education, training and skills.

According to Yang et al. (2013), low quality professional performance related to competency is due to a low level of technical professional training (Thomas et al., 1998), as low levels of technical training are associated with poor practices (Wallace & Campbell, 1988). Samagaio and Rodrigues (2016) pointed out that researchers have used the human capital theory to examine the possible contribution of individuals' knowledge, skills, abilities, and other competences and characteristics to firm performance. It also supported by Jiang et al. (2012) said that through employee competency development, organizational goals and improvement of financial outcomes will be accomplished; thus, human capital is strongly associated with performance (Delaney & Huselid, 1996; Crook et al., 2011; Martin et al., 2013).

The human capital theory postulates that human capital is a key driver of firm performance (Becker, 1993; Ployhart & Moliterno, 2011). Furthermore, according to Yang et al. (2013), the human capital theory postulates that much of an organization's knowledge exists in its human capital, which is promoted by the experience and skills gained from education and training (Schultz, 1961; Lepak & Snell, 1999).

Audit firms are normally professional service organizations and provide services by auditors with expertise (Morris & Empson, 1998; Gibbins & Wright, 1999). Chen et al. (2008) and Yang et al. (2013) also indicated a positive relationship between professional training and the operating performance of audit firms. Professional training also has a moderate impact on enhancing the performance of audit firms and complementing knowledge to the human capital theory (Chen et al., 2020).

The human capital theory describes the influences of training on organizational level performance for audit firms. This is supported by previous studies where training is positively related to both human resource outcomes and organizational performance output or quality (Yang et al., 2013). Both internal or external training of small-sized (proprietorship) audit firms are positively related (Chen et al., 2008). Competency elements, such as increase in knowledge and high skills (Grotelueschen, 1990) are essential to improve service quality (Liao et al., 2011; Lee, 2012; Sun et al., 2012). It is further supported by Bonner and Pennington (1991) that professionals in audit firms have better audit performance when they receive more formal instructions through professional training courses.

2.10.3 Researching Real-World Problems Theory

Researching real world problems theory first involves understanding the problem complexities, details, and implications; second, being able to discover practical solutions, visions and exploring any possibilities; next, is to work towards the resolutions and implement real change; and lastly, the researcher needs to observe success results if problem strategies have been successful (Hussin et al., 2013). With this theory, researchers can react at different levels of the local community, government, non-governmental organizations, aid agencies, workplaces and corporations (O'Leary, 2009).

This research is considered as researching real world problems. This is also supported by Hussin et al. (2013) that the process of researching real world problems supports the practical action research cycle and improves the small medium enterprises (SME) training course theory. This research developed and improved action learning, enhanced communication skills, and participated in and facilitated the auditors with

the audit decision-making process. As further discussed by Hussin (2013), conducting real world problem-based research involves improving practice, programs and policy, professional development and the accessibility of data by the researcher (O’Leary, 2009).

2.11 Conceptual Framework

For this research, the conceptual framework describes the training and coaching intervention as below:

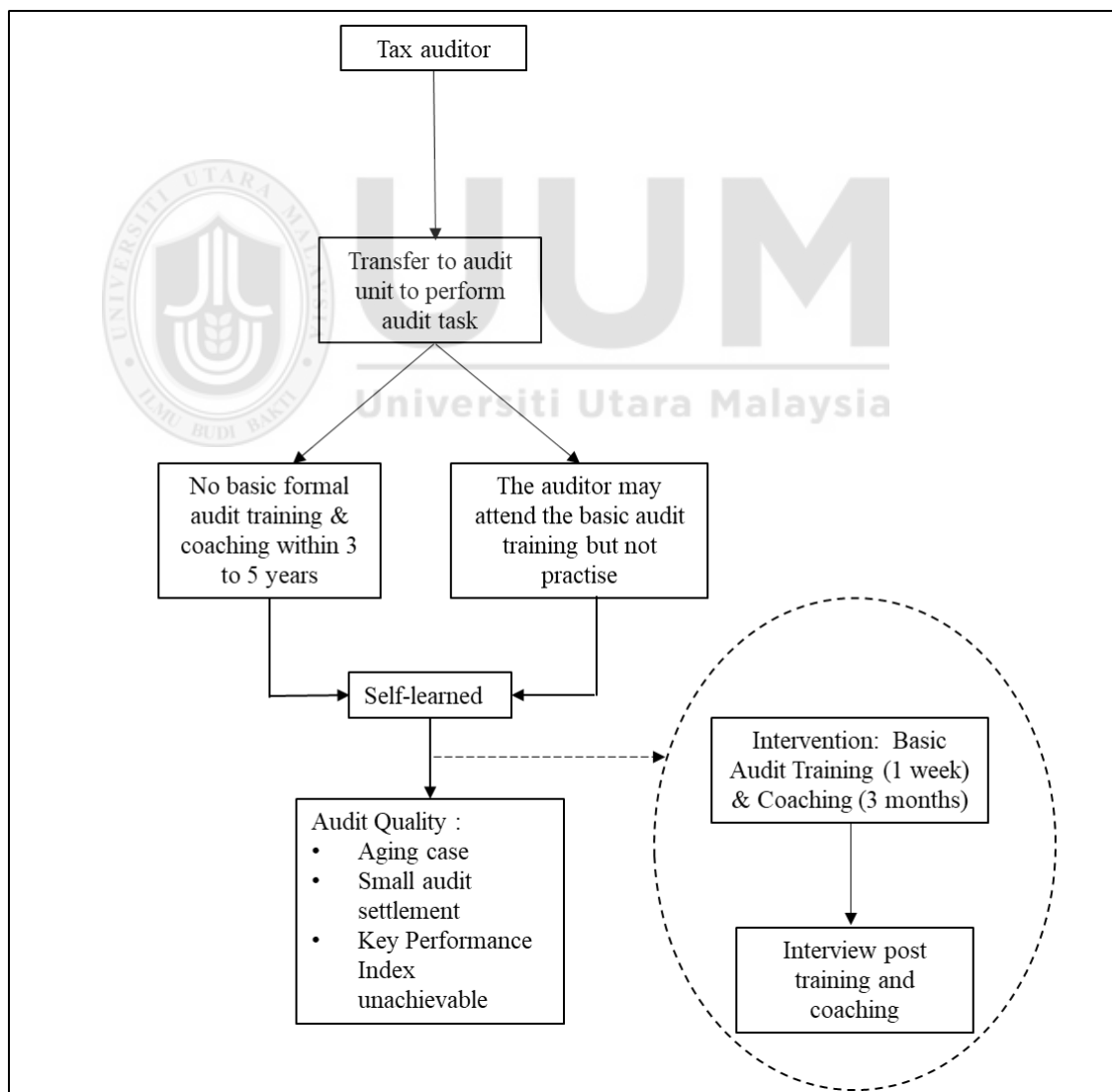


Figure 2.1
Conceptual Framework for Audit Training and Coaching Intervention

From Figure 2.1, the researcher studied the issues in audit quality based on real-world problems, i.e., the auditor needs to perform the audit task according to IRBM's audit quality. Currently, there is no basic audit training within three to five years for the auditors because they must wait for the scheduled audit training issued by the MTA. When the auditors are transferred to the audit unit, there are two groups of auditors, i.e., auditors with no basic formal audit training, and auditors who have attended the formal audit training previously, but have not practiced for a certain period of time. While the auditors wait for the training schedule from the MTA, they need to self-learn, thus leading to aging cases, small audit settlement and non-achievement of KPI requirements. Self-learning will take a longer time to enhance competencies; therefore, the proposed solution is the intervention of training and coaching before the auditors need to self-learn.

This is important since the auditor is a source of audit quality and a key driver of organizational performance. Ideally, the auditor must go through basic audit training that is aligned with the organization's objectives and understand the basic audit rules and regulations to achieve audit quality. The human capital theory is promoted via the experience and skills gained from education and training (Schultz, 1961; Lepak & Snell, 1999). Once the right basic audit training and coaching had been given to the auditors through the intervention process, this research explored the behavioral impact on the auditors. McCowan (1998) said that under the CBT Theory, instructional activities can change attitude, and increase skills and knowledge.

2.12 Chapter Summary

As a summary, this chapter presents in detail and conceptualizes the relevant theories, existing literature and practical problems related to this study. The content and needs

of audit training for audit quality are also discussed. In conclusion, this research study developed and improved the training course by MTA to enhance audit quality of IRBM auditors. Next, in chapter three, the methodology of this research is discussed.



CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter discusses the research methodology involved in conducting the study. It begins with the research design which explains the overall strategy utilized to conduct the study. In the later section, the justification for choosing the research methodology is explained. The chapter further discusses the justification for action research methodology as the research strategy and the action research techniques and procedures, followed by data collection procedure and data analysis.

3.2 Research Design

Understanding the research philosophy and paradigm is vital to ensure the process, findings, and conclusion are precise (Coleman & Briggs, 2002). The choice of research design that is appropriate and skills of those involved in this study is how a researcher views and decides what to do and how best to do it (Dick, 2002). The research design is guided according to building blocks by Grix (2002). To meet the research questions and research objectives of this study, the study is guided according to the research paradigm as the building blocks below, modified by Brown and Duenas (2020).

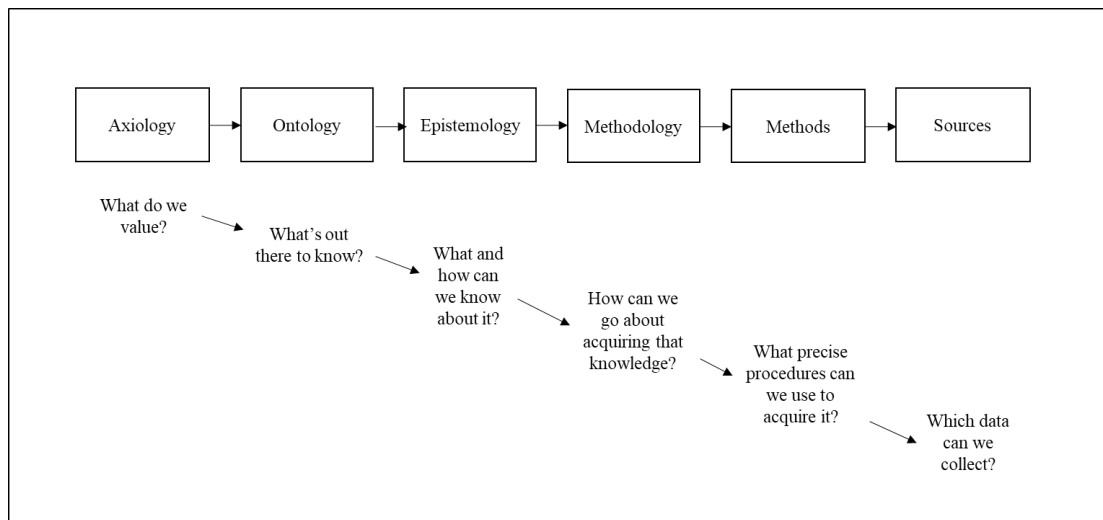


Figure 3.1
 Image is An Adapted Version of Grix's Paradigmatic Building Blocks by Grix (2002)

According to Heron and Reason (1997), axiology is the first characteristic of a paradigm, besides the other three building blocks, which are ontology, epistemology, and methodology, as described by Guba and Lincoln (1994). In general, the basic definitions of this philosophy are based on what Guba and Lincoln (1994), Heron and Reason (1997), Healy and Perry (2000), Cohen et al. (2000), Coleman and Briggs (2002), Ponterotto (2005), Creswell (2008), Hays and Singh (2012), and Brown and Duenas (2020) broadly discussed. First, axiology is discussed by Brown and Duenas (2020) that within a field of research, an axiology involves a researcher who needs to be asked what should be considered as an ethical factor.

Ontology, according to Leavy (2014), is the study of the nature of reality. The belief of reality is objective, subjective, and contextual, that requires the known universal understanding of the psychological experiences by the researcher (Hayes & Singh, 2012). Next, epistemology is concerned with how the researcher gains the knowledge and the process of knowing what knowledge the researcher knows. In this systematic method, approaching the participants without any bias for the purpose of a study, enhances the reliability of the findings (Leavy, 2014). Finally, methodology is how the

knowledge can be acquired to be aligned with the research paradigm. It is the technique used to examine the reality as a guide to the research work (Hussin et al., 2013).

3.2.1 Research Paradigm - Critical Theory

Critical theory introduces the concept of freedom in knowledge improvement and provides an awareness of significant circumstances as the basis of understanding, considering the existence of structure and dynamics of social existence (Howell, 2016). It originated in 1937 in the Frankfurt School (Ryan, 2018), which intended to challenge the perceived oppression and inequality in Western society (Bronner, 2011). Critical theory classifies the norms, rules, and regulations to disregard and control the decision-making by the power among institutions, groups, individuals, and the role of agency in social affairs. Critical theory is formed by social, political, cultural, economic, and gender values to provide a particular understanding of reality that has developed over time (Guba & Lincoln, 1994).

From the perspective of research, the application of critical theory highlights the ways by which the values of the researcher and those studied influence the social world (Kidd & Kral, 2005). Researchers who engage with critical theory take values a step further by intending to use the results and findings of the study in some way to encourage the improvement of the examined group. A critical theory is adequate only if it is explanatory, practical, and normative (Horkheimer, 1972). Lincoln et al. (2011, p. 114) defined that knowledge is used to liberate the oppressed, and “*validity is found when research creates action*”.

According to Hussin et al. (2013) who studied the improvement of SME owner-manager training program, the most common research paradigm in the education field

is positivism, interpretivism, and critical theory, as supported by Carr and Kemmis (2003) and Cohen et al. (2000). Hussin et al. (2013) agreed that the critical theory is the most appropriate due to the objective of this research, i.e., to improve, change, or transform the current situation into a better situation, and not merely to understand it. Therefore, the research paradigm of this study is illustrated in Figure 3.2.

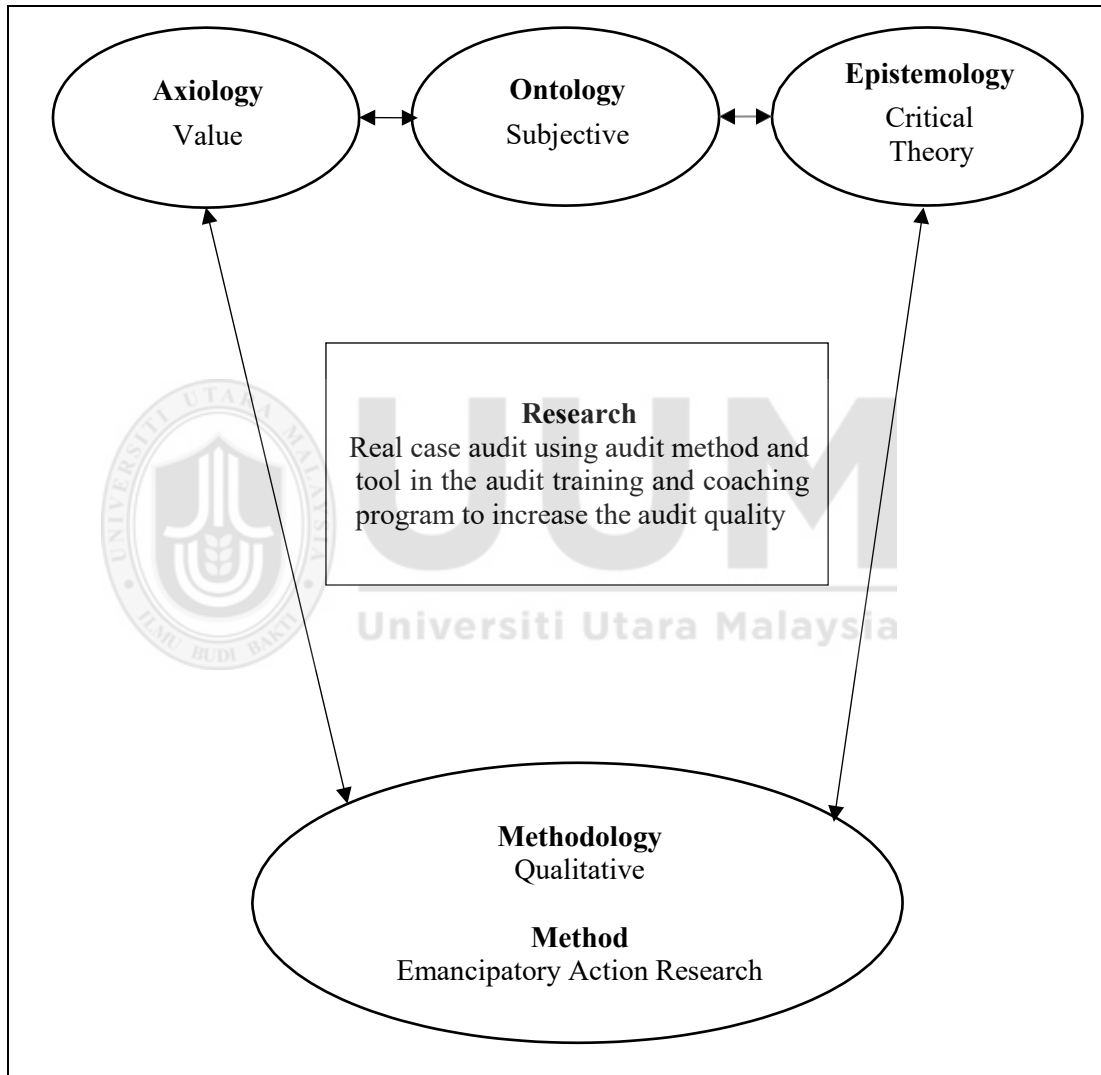


Figure 3.2
Research Paradigm

3.3 Research Methodology Choice: Qualitative Research Method

There are two categories of research methodology, i.e., qualitative and quantitative research. Guba and Lincoln (1994) stated that both methods can be used appropriately with any research paradigm. According to Creswell (2008), the qualitative method which relies on text and image data, has unique steps in data analysis, and draws on diverse designs. The role of the researcher in the study involves a writing process, stating the specific designs, reflecting, drawing, using specific protocol in recording, analyzing to expand, documenting, and validating the data. Antwi and Hamza (2015) further explained that qualitative researchers study things in their natural settings, describe with words to educate and understand the phenomena. The qualitative approach also includes comments by the researchers about their role and their reflexivity because the writing structure is different from study to study (Creswell, 2008).

The characteristics of qualitative research, as discussed by Hatch (2002), Marshall and Rossman (2014) and Creswell (2016) are based on the natural setting, where data collection directly through the group experience and interaction. The researcher collects the data, examines documents, observes behavior, or interviews participants. Multiple sources of data are used, such as interviews, observations, documents, and audio-visual information, instead of relying on a single data source; then, the data will be consolidated into codes and themes from all the data sources.

Qualitative researchers normally work inductively, constructing the patterns, categories, and themes from the bottom up by organizing the data into progressively more conceptual information and comprehensive set of themes. In the entire learning process, the researcher keeps a focus on the participant issue. This research process

involves developing information of the phenomenon, and highlights the issue to obtain information. Furthermore, researchers need to reflect between their role and their personal background, culture, and experiences to determine their understanding. In qualitative research, multiple perspectives are involved to develop a complex picture of the issue, identify the factors, and outline the larger perspective as a whole.

The quantitative approach focuses on carefully measuring a set of variables to answer theory-guided research questions and hypotheses. Before the research can begin, all quantitative research requires hypotheses (Antwi & Hamza, 2015). The data gathered from the questionnaires, surveys, and experiments will be tabulated, reviewed, and characterised using statistical analysis (Hittleman & Simon, 1997). These variables measure the relationships and effects, such as difference between means, correlations, and relative frequencies.

According to Hussin et al. (2015), all educational research should use the qualitative approach because it commonly involves people's experience (Coleman & Briggs, 2002). Furthermore, Healy and Perry (2000) and Hussin (2014) posited that qualitative research methodology is the most appropriate, which involves a social science phenomenon dealing with people's active participation and their real life experiences. Since this study is also related to the improvement of the training and coaching programs, the qualitative approach appears to be more appropriate as compared to the quantitative approach.

3.4 Research Strategy: Action Research

For this research, the choice of research action must meet the objective of improving the training and coaching programs of auditors. The decision to implement action

research is critical (Hussin et al., 2015) and the choice must be clearly justified (Dick, 2002). In action research, each spiral is the opportunity to learn, change, critique, or improve the methodology, research situation, time, and participants' personal and professional skills (Dick, 2002; Zuber-Skerritt & Perry, 2002). In addition, McNiff (2014) mentioned that the knowledge obtained through action research will make the study dynamic and innovative.

Table 3.1 shows that based on Habermas (1972), action research can be classified into three categories (Carr & Kemmis, 2003). First, technical action research is designed to enhance current practise to be more efficient and effective in solving problems by the objective contribution and expanding the literature (Hussin et al., 2015). Next, practical action research is defined by Carr and Kemmis (2003) as a collaboration between practitioners and outside facilitators to facilitate them in formulating the action for strategic planning, examining the problems, and reflecting on the value and the consequences of the changes.

The communication process between the practitioners and outside facilitators must occur smoothly without any distraction (Grundy, 1987; Holter & Schwartz-Barcott, 1993; McGrath & O'Toole, 2012) so that the practitioner and the facilitator can identify together the possible issues, basic causes, and achievable solutions or interventions. Through the conduct of mutual understanding and dialogue, together with the personal knowledge and understanding of the participants, the current practice can be improved (Hussin et al., 2015).

Lastly, the emancipatory research, as shown in Table 3.2, is the best approach, Carr and Kemmis (2003) defined emancipatory action research as the process of

understanding the current issues and the group of practitioners together in authority for the improvement in education practice with the social-constructed interactive and collaborative process. The critical element in emancipatory action research involves not only having critical thinking, but the group of researchers must be from the system, and the area of the study. Thus, self-improvement and understanding contribute to a common critical view to the social or educational work setting to change the organizational practices. Emancipatory action research principle is the process that serves as a method for social change and leads to the encouragement of participants' freedom and improved quality of life.

In this study, the researcher is a proactive participant in the situation of training and coaching involved directly into the problem in performing the audit quality task. Emancipatory action research is appropriate due to the role of the researcher to enhance the audit training and coaching programs so as to improve audit quality, and to ensure that the barrier between the researcher and the participants could be dissolved. Table 3.1 below shows a type of action research.

Table 3.1
Type of Action Research

Philosophical Base	Technical AR – Natural Sciences	Practical AR- Historical Hermeneutics	Emancipatory/ Participatory AR –Critical Sciences
The nature of reality	Single, measurable, fragmental	Multiple, constructed, holistic	Social, economic. Exists with problems of equity and hegemony
Problem	Defined in advance	Defined in situation	Defined in the situation based on values clarification
Relationship between the Knower and Known	Separate	Interrelated, dialogic	Interrelated, embedded in society

Table 3.1 (Continued)

Philosophical Base	Technical AR – Natural Sciences	Practical AR- Historical Hermeneutics	Emancipatory/ Participatory AR –Critical Sciences
Focus of collaboration theory	Technical validation, refinement, deduction	Mutual understanding, new theory, inductive	Mutual emancipation, validation, refinement, new theory, inductive, deductive
Types of knowledge produce	Predictive	Descriptive	Predictive, descriptive
Change duration	Short lived	Longer lasting, dependent on individuals	Social change, emancipation
The nature of understanding	Events explained in terms of real causes and simultaneous effects	Events are understood through active mental work, interactions with external context, transactions between one's mental work and external context	Events are understood in terms of social and economic hindrances to true equity
The role of value in research	Value free	Value bounded	Related to values of equity
Purpose of research	Discovery of laws underlying reality	Understand what occurs and the meaning people make of phenomena	Uncover and understand what constrains equity and supports hegemony to free oneself of false consciousness and change practice toward more equity

Source: Carr and Kemmis (2003)

3.4.1 Evolution of Action Research

In general, action research was founded by Kurt Lewin in 1946. It is also known as participatory research, collaborative inquiry, emancipatory research, action learning, and contextual action research. Lewin (1946) defined action research through various spiral step processes, such as planning, acting, observing, and reflecting, that could solve social problems together with various participants (O'Brien, 1998).

Other definitions that can best describe action research from the literature include the definition from Zuber-Skerritt and Margaret (2007) that there is no single true definition of action research due to environmental, situational, personal, and organizational perspectives. As stated by Zuber-Skerritt and Margarate (2007) and Hussin (2013), an effective action research theoretical framework is based on the CRASP model, which means:

"Critical (self-critical) collaborative enquiry by Reflective practitioners being Accountable and making the results of their enquiry to public; Self-evaluating their practice and engaged in Participative problem solving and continuing professional development"

O'Leary (2017) stated that by doing action research, contributions are not just limited to the production of knowledge. In action research, the objectives include doing, shifting, and changing the recommendations beyond just the evidence. Action research challenges real-world problems in participatory and cooperative ways to generate action and knowledge in an integrated approach through a cyclical process. In action research process, outcome and application are closely linked. The primary goal in the fields of organizational behaviour and education is continuously improved. The strategy that consists of the two goals are highly related. First, researchers must recognize that the knowledge produced through research should be used for change; and researching change should lead to knowledge.

According to O'Leary (2017), there are several key elements in action research to have a better understanding of the benefits and challenges of this research method. The first element is addressing the real-world problems. It is established from real-life situations and problems, then understanding and pursuing to implement solutions within that situation. This also will improve professional practice in the workplace or community.

Action research is also considered as an effective strategy when the goal is to transform both theory and practice.

Next is to pursue action and knowledge that suggests that process and change are highly incorporated. Action for developing skills, and changing policies and programs must also be clear towards improvement. The last element is participation. The participants involved are those who are affected by the research action. Participation is the collaboration between researcher and practitioners and any other stakeholders. Individuals who handle the research process may act not only as a lead researcher but also as planner, leader, catalyser, facilitator, teacher, designer, listener, observer, synthesizer, or reporter.

The main features of the action research cycle, according to Hussin (2013) begin with planning a general idea to achieve the overall strategy and targets with a specific objective. The second stage is executing the first step with implementation and evaluation. The evaluation stage shows the expected result. Last is the findings that will give the researcher the opportunity to learn and bring together new perceptions. The result may require the cycles to be repeated.

The principle of action research is that the cyclical process of learning, doing, and reflecting shape the development of knowledge. Then, learning how to do better, delivering in a better way, and learning from that continuously improves the cycle towards a better situation of understanding and action. Thus, action research is perceived as an experiential learning approach to change. The objective is to continuously improve method, data, and interpretation to understand the knowledge developed in the prior cycles (O'Leavy, 2017).

As shown in Figure 3.3, the cycle by O’Leavy (2017) can be defined in several ways. Research can generally involve some discrepancies on observation, reflection, planning, and action. The true description of the steps in each part of the cycle is developed collaboratively with stakeholders who form the research team. The ‘observation’ part of the cycle is expected to be set within a particular case, involve a variety of approaches and methodologies to collect data, and generate knowledge. The ‘reflection’ part of the cycle can be informal and self-analyzing, or can be quite formal and share many elements with formative evaluations. The practitioners may need to investigate the literature on strategic planning and change management at the step related to ‘planning’ and ‘action’.



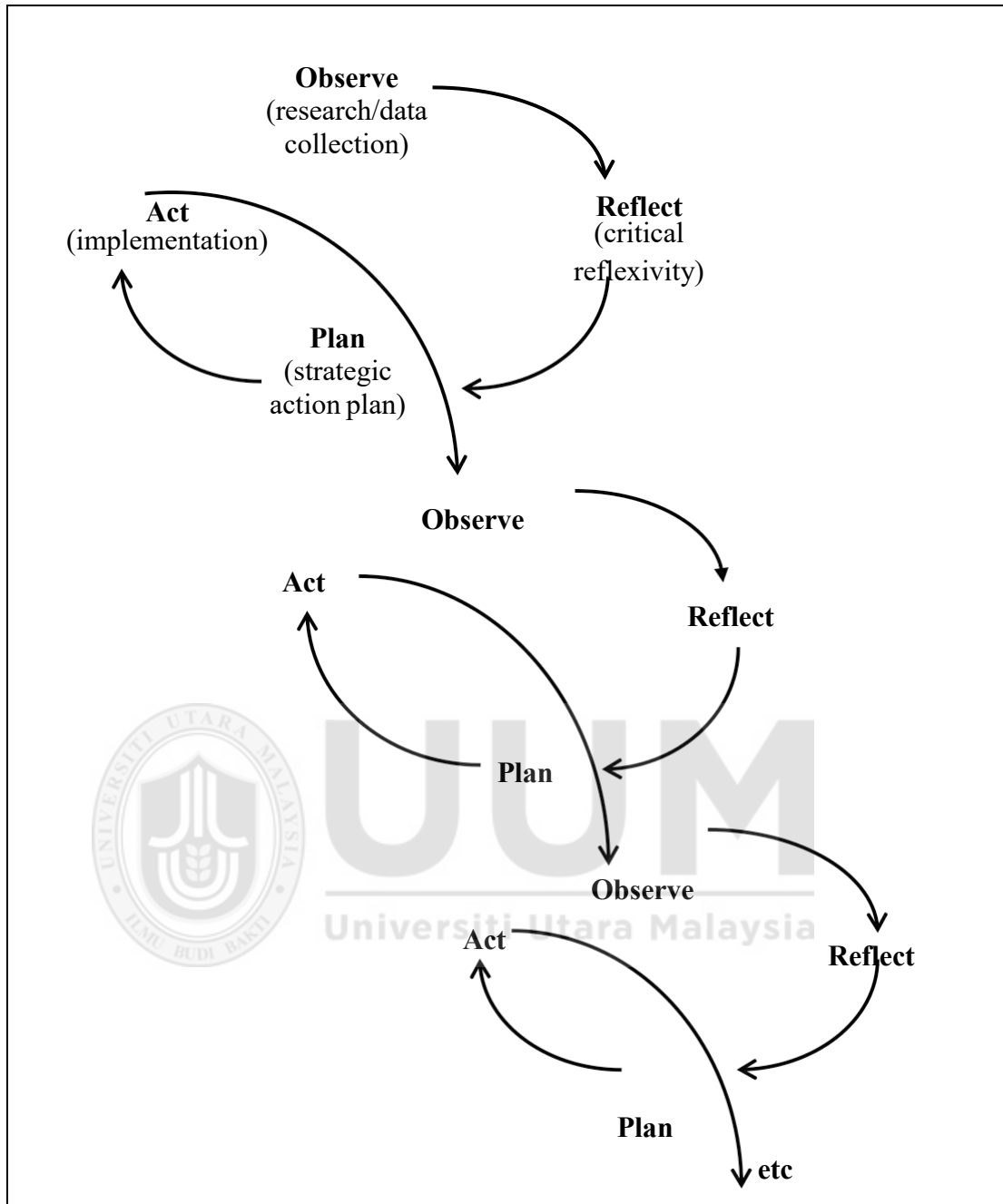


Figure 3.3
Cycles in Action Research
 Source: O’Leavy (2017)

3.4.2 Justification for Action Research as Research Strategy

Action research involves a cyclic process of observing, reflecting, planning, and acting to meet the objectives in order to improve and solve current practice. Thus, action research is adopted in this study because the researcher is directly involved with the

audit training at MTA or the branches. The researcher is also involved in teaching the courses to the auditors, and has the ability to offer any new courses, if necessary, to improve the competency of the auditors and the audit quality performed by them. This is supported by Akdere (2003) and Hussin et al. (2013) that in establishing problem solving and improving the current situation in training and development, action research will articulate knowledge by adding the theories that promote learning regarding behavioural systems. The essential element of action in the research process is the researcher is actively involved in the investigation of the issues (Hussin et al., 2013).

Zuber-Skirritt and Perry (2002) compared action research to the traditional research system, and found it is more applicable for developing competencies in the organization. According to Maria et al. (2007), the action research approach contributed to the rural communities in South Africa in the development of entrepreneurial skills and facilitated them in non-formal adult education programs. In addition to this, Kelliher et al. (2009) showed action research as a critical methodology for developing the learning programs for small tourism firms in Ireland with learning networks that offer possible deeper learning circles with the identification, inclusion, refinement of assessment, and learning value measurements.

The cyclical process in this research involved the audit training program (Dick, 2002). All the participants are very crucial at each spiral regarding any ability and behavior change (Maria et al., 2007). Due to this, according to O'Brien (1998) and Elliot (1991), as a study that is involved with training, professional development and applying learning in a social context, action research is known as an influential approach.

The researcher's personal experiences and knowledge as a trainer officer at IRBM and being directly involved with participants, show that it is crucial to improve the audit training and introduce coaching programs to increase the audit quality. According to Kolb (1984), the experiential learning cycle begins with observation and reflection based on personal experiences. Next, the researcher abstracted the conceptualization and translated the results. Then, based on the interpretation of the results, the researcher put new knowledge into practice. The principle of acquiring knowledge from the personal experiences reflects the experiential learning cycle as in Figure 3.4.

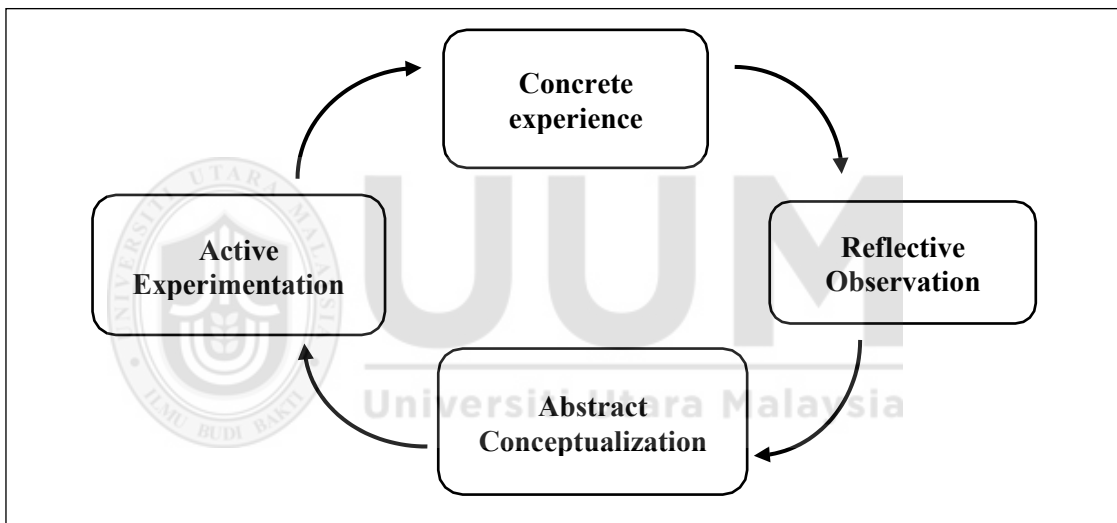


Figure 3.4
Kolb's Experiential Learning Cycle
 Source: Adapted from Kolb (1984)

3.4.3 The Action Research Context

The researcher was assisted by the auditor officers, Head of Audit Unit, Audit Unit Director, Tax Compliance Director and Branch Director. The Compliance Department is one of the important departments involved in the improvement of audit training and coaching to enhance auditors' competency and increase audit quality. The research involved real audit cases that had exceeded the 12-month period without any

settlement. The list was produced by the Compliance Department involving all the branches in Malaysia. This list is categorized by the Compliance Department as lower quality as they exceeded the period set by the Department. The trainer officer from MTA used audit tools and methodology to help them solve critical audit issues using real audit cases.

3.4.3.1 Action Research Model

The action research model of the present research consists of five major action research cycles and completed with thesis writing as follows:



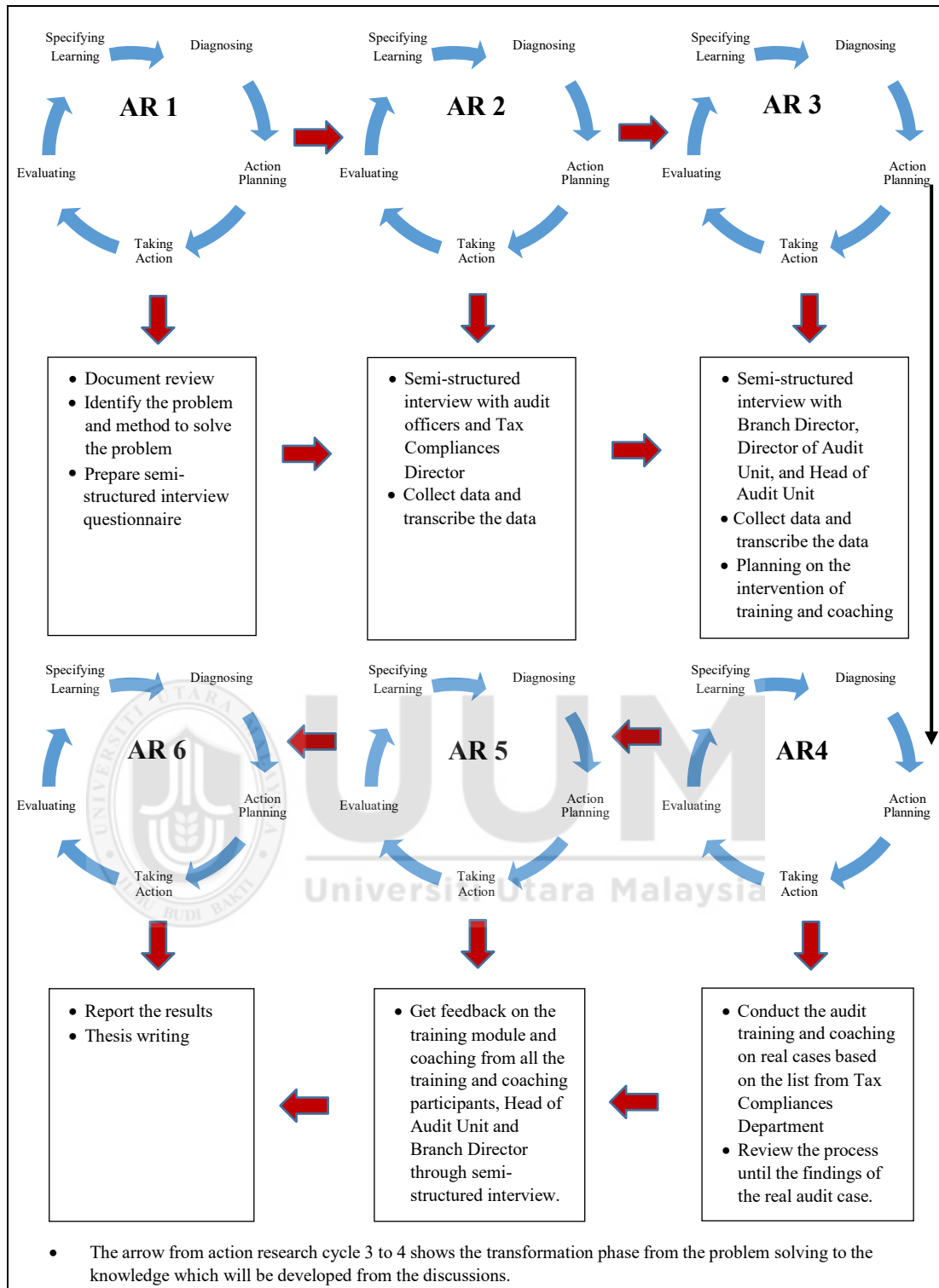


Figure 3.5
The Six Major Action Research Cycles

The action research model for this study is shown in Figure 3.5 explain as follow:

- i. Action research cycle 1: Documentation review for predetermined problem and method to solve the problem. In the first action research cycle, data was collected from the IRBM headquarters and reviewed to predetermine the audit quality problem. This process led to the preparation of semi-structured interview questions. This is consistent with Hussain and Manaf (2019), who suggested that the researcher needs to experience the process of identifying the problem and research questions, followed by developing the knowledge and understanding the issue under study prior to the four primary action research cycles.
- ii. Action research cycle 2: Semi-structured interview with auditors and tax compliance director. The second action research cycle aims to understand and develop the audit cases categorized as low audit quality from the perspective of the tax audit officers. During this cycle, an interview was conducted with the participants. The selection of the participants was based on the aging case data provided by the Tax Compliance department. The information gathered from the interviewees was mainly for understanding the reasons for overdue audit settlement, and type of additional training, coaching, or training platform they need once they have an issue in the process of audit settlement. It was also to ascertain whether or not to improve the current training and coaching that is being offered. Then, the information was gathered and analysed.
- iii. Action research cycle 3: Semi-structured interview with Branch Director, Branch Audit Director and Head of Audit Unit. Action research cycle three involved discussion with the Branch Director and Head of Audit Unit on the planning of audit training and coaching programs to help them expedite the

audit process. The interviews were transcribed and analysed. As a result, the crucial factors affecting the performance of the audit quality task were identified and plans to conduct training and coaching intervention were put in place.

- iv. Action research cycle 4: Based on the findings from action research cycles two and three, the researcher conducted the audit training and coaching for the focus group with aging audit cases involving five participants by using specific modules at the branch in the fourth action research cycle process. The participants were selected according to the auditors' transfer list to the Audit Unit issued by the Branch Director. Each of them received an aging audit case distributed by the Head of Audit Unit. The audit training was conducted for five working days and involved three months of coaching sessions.
- v. Action research cycle 5: A semi-structured interview with auditors, Head of Audit Unit and branch director was conducted. Before the final action research cycle (thesis writing), the researcher gathered the feedback from the participants at every level from audit officers, Head of Audit Unit, Director of Audit Unit and Branch Directors after performing the training and coaching. From the interview, the researcher transcribed the script and analysed the data.
- vi. Action research cycle 6: Thesis write-up.

3.5 Data Collection Procedures

Qualitative researchers do not usually collect data in the form of numbers but in the form of words obtained from observations and in-depth interviews (Antwi & Hamza, 2015). The qualitative data analysis is a demanding process, and it is not an easy option as stated by Saunders et al. (2012). According to Hussain (2019), data is collected using two types of methods, oral and written. For focus group, the method involves

audio and video recordings to ensure trustworthiness. For this study, the data collection methods consisted of document review, semi-structured interview, focus group, and document review.

There were five to 16 open-ended questions comprising five sets of questionnaires, which were interviewed to participants to obtain the relevant information. Generally, the questions are related to understanding of audit quality, current audit quality in IRBM, challenges in performing audit quality task, feedback of training offered and coaching at branch. Details of the interview questions and the verbatim are attached in Appendix A3 and detailed of coaching schedule are attached in Appendix A4.

For simplicity purposes, data collection procedures are presented according to the research question to be addressed and the action research cycle.

3.5.1 Research Question 1: Understanding of Audit Quality

Research question one deals with understanding audit quality. For this purpose, three action research cycles (AR 1-3) were involved. Under action research cycle one, the document review involved collecting data from the IRBM Headquarters. In order to obtain the data, the researcher first asked for permission from the Tax Operations Department. Upon having the permission, the researcher asked for the data from the relevant departments, i.e., the Tax Compliance Department, Information Technology Department and the MTA. Once the data was received, the researcher analysed the data to determine the problem with audit quality. The document (as secondary data) is the list of cases of low audit quality (aging cases) and the list of audit training conducted at the Accounts and Audit Training Centre.

As for research cycle two, the semi-structured interview involved the Tax Compliance Director and audit officer. Before conducting the face-to-face interview, the researcher made appointments through phone call and email to explain the purpose of the interview. The advantage of face-to-face interview is that it builds trust easily, provides more contexts and non-verbal signals can be observed (Greenback, 2000; Hussin, 2014). Hussin (2014), who studied SME owner-manager training, said that conducting a preliminary interview to evaluate the questions is vital. This is also supported by Rowley (2012) that to identify the sense of the questions, at least one preliminary interview should be conducted. The participants involved were one tax compliance director and seven IRBM audit officers. Details of the participants' profile are as in Table 3.2.

Table 3.2
Participants in the Semi-Structured Interview

List of Participants	Profile of Participants
P1: Director of Tax Compliance Department of IRBM, Audit Development Unit	PhD in Business Management, Nottingham University UK. 32 years experienced in IRBM Investigation Department, Investigation Branch and Audit Units
P2: Director of Kuala Lumpur Bandar Branch, IRBM	Master of Science Management, UUM 23 years experienced in IRBM Audit Units, Tax Policy Department, Revenue Department, Legal & Review Department, Director of Keningau Branch and Director of Sandakan Branch.
P3: Director of Audit Unit, Kuala Lumpur Bandar Branch, IRBM	Bachelor of Econs (Hons) University Malaya 30 years experienced in IRBM Audit Units, Collection Department, and Investigation Branch.
P5: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 8 years audit experienced
P6: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 9 years experienced, with 8 years in audit
P7: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 13 years experienced, with 8 years in audit

Table 3.2 (Continued)

List of Participants	Profile of Participants
P8: Tax Audit Officer, Cheras Branch, IRBM	Non accounting background, 3 years experienced with 10 months in audit
P9: Tax Audit Officer, Kuching Branch, IRBM	Accounting background, less than 5 years experienced in audit
P10: Tax Audit Officer, Kuching Branch, IRBM	Non accounting background, less than 3 years experienced in audit
P11: Tax Audit Officer, Kuching Branch, IRBM	Non accounting background, less than 3 years experienced in audit

At action research cycle three, the semi-structured interview involved the Branch Director and Director of Audit Unit. Before conducting the face-to-face interview, the researcher made appointments through phone call and email to explain the purpose of the interview. The list of participants involved is presented in Table 3.2

3.5.2 Research Question 2: Current Audit Quality in IRBM

Research question two deals with the current audit quality in IRBM. Similar to research question one, the information to address research question two was gathered through action research cycles one to three (AR1-3). At cycle one, the information was obtained through documents provided by the Information Technology and Tax Compliance Departments. As for cycles two and three, semi-structured interviews were conducted with participants as listed in Table 3.1 and 3.2, respectively.

3.5.3 Research Question 3: Challenges to Performing the Audit Quality Task

To answer research question three, research cycles two to four (AR 2-4) were involved. The semi-structured interview involved the Branch Director, Director of Audit Unit, Head of Audit Unit and auditors. The participants for training and coaching were selected with real audit cases from the aging list cases.

The basic audit training conducted by the researcher was in a face-to-face classroom setting for one week. The training module was planned according to MTA standard requirements. This module offered is the same module given by MTA to all IRBM auditors. The module consists of theory on audit methodology to explain the audit techniques for performing the audit task. The module also consists of audit case exercises.

After the basic audit training was conducted by the researcher, the participants continued with coaching session for three months. During the coaching session, each of the participants was assigned the aging cases by the researcher. The researcher coached and facilitated the participants how to perform the audit task for aging cases.

The participants had to update their progress every week or every two weeks depending on the audit cases. The progress was updated in a google sheet so that the progress can be referred to by the researcher and all the participants in real time. The researcher also listed the task and discussion date in the google sheet from time to time.

The participants performed their audit task and were coached and monitored by the researcher who was also the trainer using the audit methodology to expedite the audit process. The participants for cycle three are listed in Table 3.3 and the participants for training and coaching involved are listed in Table 3.4

Table 3.3
Participants in the Semi-Structured Interview

List of Participants	Profile of Participants
P2: Director of Kuala Lumpur Bandar Branch, IRBM	Master of Science Management, UUM 23 years experienced in IRBM Audit Units, Tax Policy Department, Revenue Department, Legal & Review Department, Director of Keningau Branch and Director of Sandakan Branch.
P3: Director of Audit Unit, Kuala Lumpur Bandar Branch, IRBM	Bachelor of Econs (Hons) University Malaya 30 years experienced in IRBM Audit Units, Collection Department, and Investigation Branch.
P5: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 8 years audit experienced
P6: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 9 years experienced, with 8 years in audit
P7: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 13 years experienced, with 8 years in audit
P4: Head of Audit Units, Kuala Lumpur Bandar Branch, IRBM	Bachelor's Degree in Accountancy (Hons) UiTM 20 years experienced in Audit Unit and RPGT
P8: Tax Audit Officer, Cheras Branch, IRBM	Non accounting background, 3 years experienced with 10 months in audit
P9: Tax Audit Officer, Kuching Branch, IRBM	Accounting background, less than 5 years experienced in audit
P10: Tax Audit Officer, Kuching Branch, IRBM	Non accounting background, less than 3 years experienced in audit
P11: Tax Audit Officer, Kuching Branch, IRBM	Non accounting background, less than 3 years experienced in audit

Table 3.4
Participants in Training and Coaching

List of Participants	Profile of Participants
PF13: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	Bachelor's Degree in accountancy (Hons) UiTM Less than 1 year experienced in IRBM and no audit background
PF14: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	ACCA, Intec Shah Alam Less than 1 year experienced in IRBM and no audit background

Table 3.4 (Continued)

List of Participants	Profile of Participants
PF15: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	ACCA, UiTM Shah Alam Less than 1 year experienced in IRBM and with 2 years and 6 months of audit experienced at KPMG
PF16: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	Bachelor's Degree in Social Science (Linguistik) UM 4 years experienced in IRBM Stamping Unit, RPGT Unit and Audit Unit.

3.5.4 Research Question 4: How to Improve the Tax Auditors' Competence in Performing the Audit Quality Task

At action research cycle five, through semi-structured interviews and observations, the researcher gained understanding, interpretation and opinion from the participants, who performed their audit role. The communication between all participants reinforced their understanding of the audit process. One-to-one approach was used to improve and solve the problems in audit training and coaching in order to benefit from an inexpensive process, with high face validity, and fast delivery of results for policymakers as suggested by Rothengatther (2005).

The researcher described the observation through field notes as suggested by Mackellar (2013). Then, demographic information, such as age, gender, education level, working experience, and tenure of job gathered during the interviewed session was mapped against the documented findings. This is consistent with the suggestions of Breakwell (2006) who claimed that the respondents' profile can affect an individual's action and behavior in particular situations. The researcher also reviewed the course contents of the training and coaching programs from the respondents to determine if the materials, trainers, and schedules need to be improved.

Five participants involved in training and coaching were selected from the IRBM Kuala Lumpur Bandar Branch, which is the biggest branch in Malaysia, consisting of 386 staff and about 15 auditors for sole-proprietor business audit. The total population of the auditors is about 796 in Malaysia, and each of the auditors have to settle 60 to 70 cases yearly to meet the individu KPI requirements, depending on the branches. The audit cases received varied among the branches. At Kuala Lumpur Bandar Branch, total cases received was about 1,152 audit cases for year 2021.

In addition, this branch was selected due to the movement restriction during the COVID-19 pandemic and the fact that the researcher is working in the same branch. The participant was selected based on the transfer list issued by the Branch Director. The list of five participants is as in Table 3.4 (at cycle 4).

Table 3.4 (cycle 4) shows that one of the five participants is from a non-accounting background with four years of experience in IRBM; and four of the participants have an accounting background, with two having professional accounting qualifications.

The four are new auditors with less than one year of experience. Four out of the five focus group participants have no experience in auditing. Justification for this selection is from the transfer list issued by the Branch Director. The selection is aligned with the conceptual framework in Figure 2.1.

The participants involved in the semi-structured interview were one branch director, one head of audit unit and five IRBM audit officers. Details of the participants' profile are as in Table 3.5.

Table 3.5
Participants in the Semi-Structured Interview

List of Participants	Profile of Participants
P2: Director of Kuala Lumpur Bandar Branch, IRBM	Master of Science Management, UUM 23 years experienced in IRBM Audit Units, Tax Policy Department, Revenue Department, Legal & Review Department, Director of Keningau Branch and Director of Sandakan Branch.
P4: Head of Audit Units, Kuala Lumpur Bandar Branch, IRBM	Bachelor's Degree in Accountancy (Hons) UiTM 20 years experienced in Audit Unit and RPGT
PF12: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	Bachelor's Degree in Accountancy (Hons) UiTM Less than 1 year experienced in IRBM and no audit background
PF13: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	Bachelor's Degree in accountancy (Hons) UiTM Less than 1 year experienced in IRBM and no audit background
PF14: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	ACCA, Intec Shah Alam Less than 1 year experienced in IRBM and no audit background
PF15: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	ACCA, UiTM Shah Alam Less than 1 year experienced in IRBM and with 2 years and 6 months of audit experienced at KPMG
PF16: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	Bachelor's Degree in Social Science (Linguistik) UM 4 years experienced in IRBM Stamping Unit, RPGT Unit and Audit Unit.

The summary of the data collection process throughout the action research cycles is shown in Table 3.6 below:

Table 3.6
Summary of the Data Collection Procedures

Research Question	Action Research Cycle	Approach/Method	Expectation Output	Expectation Outcome
RQ1	AR1	Document collection and review	How many aging cases	i. Identify the problem ii. Semi-structured interview questions for AR2
	AR2	Semi-structured Interview: <ul style="list-style-type: none"> • Auditors • Tax Compliance Director 	Definition of audit quality	i. Understanding of audit quality ii. Semi-structured interview for AR3
	AR3	Semi-structured Interview: <ul style="list-style-type: none"> • Branch Director • Director of Audit Unit. • Head of Audit Unit 	Definition of audit quality	Understanding of audit quality
RQ2	AR1	Document collection and review	Aging cases increased	i. The level of audit quality ii. Semi-structured interview for AR2
	AR2	Semi-structured Interview: <ul style="list-style-type: none"> • Auditors • Tax Compliance Director 	Current audit quality	i. The level of audit quality ii. Semi-structured interview for AR3
	AR3	Semi-structured Interview: <ul style="list-style-type: none"> • Branch Director • Director of Audit Unit. • Head of Audit Unit 	Current audit quality	The level of audit quality

Table 3.6 (Continued)

Research Question	Action Research Cycle	Approach/Method	Expectation Output	Expectation Outcome
RQ3	AR2	Semi-structured Interview: <ul style="list-style-type: none"> • Auditors • Tax Compliance Director 	Why the cases cannot be settled on time	i. Challenges faced in performing audit quality task ii. Identify the best method to the problem
	AR3	Semi-structured Interview: <ul style="list-style-type: none"> • Branch Director • Director of Audit Unit. • Head of Audit Unit 	Why the cases cannot be settled on time	i. Challenges faced in performing audit quality task ii. Identify the best method to the problem
	AR4	i. Assigned aging cases to the selected participants. ii. Proposed the intervention	Conduct audit training and coaching for the participants	i. The participants experienced the training and coaching ii. Semi-structured interview for AR5
RQ4	AR5	Semi-structured interview: <ul style="list-style-type: none"> • Branch Director, • Head of Audit Unit • Auditors 	Feedback from the training and coaching intervention	Improvement after training and coaching intervention

3.6 Data Analysis

For interview, data collected through qualitative analysis were transcribed through thematic coding and classification. The researcher used Atlas.ti software as a tool to process the thematic coding and classification. The verbatim of the audio and video recorded of semi structured interview can be found in Appendix A. This data analysis process is the most difficult and a time intensive method (Onwuegbuzie et al., 2009).

The researcher transcribes the recording into words, writing down from the observations what has been seen, insights and thoughts, and identifying the categories and themes in the data analysis process (Antwi & Hamza, 2015). A thematic analysis (Braun & Clarke, 2006) of qualitative data involves multiple stages, starting with the process of being familiar with the data, general initial coding, searching, reviewing themes, defining and naming the themes. The document was analysed using content analysis through the process of identifying, coding, and categorizing (Hussin, 2014).

3.6.1 Trustworthiness

In qualitative research methodology, Guba and Lincoln (1994) enhanced the concept of trustworthiness by initiating the principle of credibility, transferability, dependability, and confirmability. This trustworthiness is concisely defined by Hussin et al. (2015) as credibility in the level of relationship between the realities of the research area and the researcher, as the representative of the participants. Dependability is how the data gathered and analysed is logical, traceable, and clearly documented (Tobin & Begley, 2004).

Judgement of transferability can be made based on the accuracy of data from the participants. Through conformability, the sources of the data can be traced from the inquiries through the outcomes from the interpretations of data and findings that clearly establish the conclusions of the research (Tobin & Begley, 2004). When conducting a trustworthy thematic analysis in qualitative research, the process of data collection, data analysis, and report writing is interrelated, and happens concurrently throughout the research process (Creswell & Tashakkori, 2007).

According to Braun and Clarke (2006), the process is interactive and reflective and involves constant changing back and forth between the phases. Guba and Lincoln's (1994) criteria for trustworthiness during each phase of thematic analysis is adopted by Nowell et al. (2017).

At phase one, the researcher needs to familiarize the data by prolonging engagement with data, triangulating different data collection modes, documenting theoretical and reflective thoughts, documenting thoughts about potential codes/themes, storing raw data in well-organized archives, and keeping records of all data field notes, transcripts, and reflexive journals. Next is phase two, where the researcher needs to generate initial codes by researcher triangulation, reflexive journaling use of a coding framework, audit trail of code generation, and documentation.

At phase three, the researcher needs to search for themes by researcher triangulation, diagrams to make sense of theme connections, and to keep detailed notes about development and hierarchies of concepts and themes. At phase four, the researcher needs to review themes by researcher triangulation, whereby themes and sub-themes are vetted by the branch director, and tested for referential adequacy by returning to raw data.

For phase five, the researcher needs to define and name themes through researcher triangulation, consensus on themes, documentation of team meetings regarding themes, and documentation of theme naming. At the last phase, the researcher needs to produce the report through member checking, peer debriefing, describing process of coding and analysis in sufficient details, thick descriptions of context, and

description of the audit trail, report on reasons for theoretical, methodological, and analytical choices throughout the entire study.

3.6.2 Triangulation of Data

To increase trustworthiness, this study used another method, i.e., triangulation of data. Triangulation approach includes investigation triangulation, theory triangulation, within and between methodology triangulation, data triangulation and systematic triangulation of perspectives (Flick, 2007). The main reason is to diminish bias and to enhance the quality of the research (Denzin, 1989). This study involved semi-structured interviews of the audit officers, Head of Audit Unit, Director of Audit Unit, Branch Director and the Tax Compliance Director. The documents from the Headquarters were reviewed. Data were triangulated from different sources and within the underpinning theory and supporting theories. Specifically, data obtained through the semi-structured interviews from auditors of different backgrounds, Head of Audit Unit, Director of Audit Unit, Branch Director and Tax Compliance Director, were triangulated against the human capital theory and competency-based theory. This approach is similar to Hussin et al. (2015), whose study involved SME owner-managers' training.

3.7 Chapter Summary

As a conclusion, this chapter describes the research methodology framework used by the researcher. The main discussion in this chapter focuses on the qualitative approach by using the action research methodology. The justification for action research methodology as the research strategy and the action research context are explained as well. The data collection procedure involved a semi-structured interview and focus

group according to the six action research cycles. In the next chapter, the researcher discusses the findings from the action research methodology implemented in this study.



CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.1 Introduction

This chapter presents the findings based on the stages of the action research cycles and evaluated according to the four research questions. These findings provide the answers and practical solutions to the identified problems. This section also discusses an improved theoretical framework.

4.2 Research Findings

In this section, a detailed discussion on research findings according to the research questions is presented. To recapitulate, the first research question is on understanding audit quality, followed by the second research question on the current audit quality in IRBM, the third research question on challenges faced in performing the audit quality task, and the final research question on how to improve audit quality through training and coaching. To answers research questions one and two, the action cycle one, two and three is briefly summarised in Tables 4.1, 4.2 and 4.3 below:

Table 4.1
Action Research Cycle and Activities

Action Research Cycle and Elements	Explanation	Activities
Cycle 1		
Diagnosis	What you want to achieve out of the action research cycle projects and is it worth pursuing	<ul style="list-style-type: none"> • Review the documents on data received from Tax Compliance Department and Information Technology Department • Study of aging cases from the data • To get feedback from auditors of the aging cases • Review the documents obtained from MTA • Study the data obtained from MTA
Planning	The contribution you expect those outcomes to make to your long- term goals, and why you expect it?	<ul style="list-style-type: none"> • To prepare semi-structured interview questions • To document and study the understanding on audit quality in IRBM
Action	The actions taken to implement and why the actions will achieve those outcomes in that situation?	<ul style="list-style-type: none"> • List the relevant question for semi-structured interview based the document review
Evaluation	How and why these differed (if they did) from what expected	<ul style="list-style-type: none"> • The findings were consistent with the researcher's expectation
Specifying Learning	What is the knowledge gathered in terms of the organization and methodology, from the action taken	<ul style="list-style-type: none"> • From the document review, it was found that the aging cases are increasing • The tax compliance officers cannot fulfill the demand from the branches in terms of audit consultation. • The training course offered by MTA and the participants attended the training.

Table 4.2
Action Research Cycle and Activities

Action Research Cycle and Elements	Explanation	Activities
Cycle 2		
Diagnosis	What you want to achieve out of the action research cycle projects and is it worth pursuing	<ul style="list-style-type: none"> • Review the semi-structured questions • A feedback from the appointment to conduct interview with tax compliances director • List the name of the auditors from the aging cases to prepare for the interview through telephone
Planning	The contribution you expect those outcomes to make to your long- term goals, and why you expect it?	<ul style="list-style-type: none"> • To conduct semi-structured interview
Action	The actions taken to implement and why the actions will achieve those outcomes in that situation?	<ul style="list-style-type: none"> • Conduct face to face semi- structured interview with Tax Compliance Director • Conduct a semi-structured interview with auditors through telephone • The verbatim of the interview and the findings was analysed
Evaluation	How and why these differed (if they did) from what expected	<ul style="list-style-type: none"> • The findings from the Tax Compliance Director, is quite different from interview with the auditors in terms of understanding the meaning of IRBM audit quality
Specifying Learning	What is the knowledge gathered in terms of the organization and methodology, from the action taken	<ul style="list-style-type: none"> • From the interview, it was found that the understanding of audit quality is different as compared to the auditors • The Tax Compliance Director explained the meaning of audit quality clearly • The auditors explained their understanding on the meaning of audit quality, focus on achieving the KPIs

Table 4.3
Action Research Cycle and Activities

Action Research Cycle and Elements	Explanation	Activities
Cycle 3		
Diagnosis	What you want to achieve out of the action research cycle projects and is it worth pursuing	<ul style="list-style-type: none"> • A feedback from the interview with the Branch Director, Audit Unit Director and Head of Audit Unit.
Planning	The contribution you expect those outcomes to make to your long- term goals, and why you expect it?	<ul style="list-style-type: none"> • To conduct semi-structured interview • The outcome of current audit quality
Action	The actions taken to implement and why the actions will achieve those outcomes in that situation?	<ul style="list-style-type: none"> • Conduct face to face semi- structured interview with Branch Director, Audit Unit Director and Head of Audit Unit
Evaluation	How and why these differed (if they did) from what expected	<ul style="list-style-type: none"> • The findings were consistent with the researcher's expectation
Specifying Learning	What is the knowledge gathered in terms of the organization and methodology, from the action taken	<ul style="list-style-type: none"> • From the interview, the current audit quality was identified • The competency is the key to improve audit quality

4.2.1 Research Question 1: Understanding of Audit Quality

The first objective of this study is to understand audit quality in IRBM. This action research process was conducted during cycles one, two and three. The definition is important to clearly understand the quality of the audit task from IRBM's perspective. To answer research question one, two open-ended questions were posted to the participants. The semi-structured interview was conducted face-to-face and by phone

call. Based on the thematic analysis, two definitions of audit quality emerged. The researcher found that the IRBM Tax Compliance Department defines audit quality based on the competence of the tax auditor to detect the amount of audit settlement and audit settlement within the time and the achievement of the given KPIs by the organization. For the organization, the competent auditor is categorized as one who can find the additional assessment finding. Nevertheless, no additional assessment finding does not necessarily mean low audit quality but it needs a strong justification, as it is considered unusual for sole-proprietor businesses to have a perfect business report. The Director explained the definition as below:

“Audit quality was measured by the competency of the auditor that consists of three elements, which is the success rate based on the audit finding amount, the period of the settlement and the achievement of individual key of performance index. In addition, to determine good audit quality, it is important to understand the definition and the element of audit quality that attributes towards the national and organizational objectives”. (P1)

His statement was echoed by another participant as below:

“The audit quality depends on the amount of the audit settlement, settlement case within the time given and achievement of the KPI given” (P2)

Generally, the auditors understand that the quality of the audit is only about achieving KPIs within a year, i.e., 60 cases yearly individually. The auditors sometimes ignore the importance of the quality of the audit findings method because of restricted time. On the same question, seven other participants gave different points of view on audit quality. All the seven participants answered more or less the same regarding their understanding of audit quality. Four of them explained their understanding about audit quality as below:

“to achieve all target is difficult, to get high audit amount settlement and on the same time to meet the KPI, we always focus on KPI only, that is to achieve the number of file and cases for a year” (P6)

“at the beginning it is difficult to achieve all requirements specially as a new auditor, we only focus on KPI... once achieved KPI, it is enough for us” (P7)

“KPI is too high, we focused on easy case only and put aside the difficult file” (P8)

“to achieve KPI, I need to understand the audit technique...as long as we achieve yearly KPI, is enough for us, we give priority to easier cases first” (P10)

From the above responses, there are two kinds of understanding regarding audit quality as shown in Figure 4.1. The top management understands that audit quality must consist of three elements, i.e., it depends on the amount of the audit settlement, settlement case within the time given, and achievement of the KPIs given. However, the audit officers understand that audit quality is only about KPI achievement, the number of files and cases. They only focus on KPI mainly because they feel that the KPI is too high to be achieved and ignore the amount of settlement and applying the correct audit methodology.

The Tax Compliance Department of IRBM revealed that tax auditors may have low technical skills and knowledge due to various reasons and factors. Some factors include changes in policy, auditor’s own attitude, competence, communication skills, and not enhancing their professional knowledge through training, proper coaching, peer experience, and self-learning.

To achieve all the elements, auditor competence is the main factor for IRBM auditors as supported by Arens (2010), who believed that the quality of the audit is an indication that the auditor is competent enough to detect the reported material misstatements in

financial statements. Discovering errors or material misstatement in a client's financial statement is influenced by the auditor's competence and knowledge (de Angelo,1981), as mentioned by participant two:

“the more the auditors have the knowledge to review the documents in depth the more the auditors will find the misstatement by the taxpayer at the best judgement. The auditors need to be in a high level of competency to understand the methods used and identify the findings, even in the short period of time”. (P2)

This is also consistent with Aldhizer et al. (1995) and Bedard et al. (2010) who highlighted the importance of competence for attaining audit quality.

4.2.1.1 Reflection on Audit Quality

First is the audit settlement within the time given. To achieve this, the auditors need to be good in time management and expert in the audit process and methods. Due to this, the auditors might follow the time given but neglect the quality of the method; this can affect the amount of settlement. The most crucial is the auditors cannot strongly defend the audit findings if they do not prepare themselves with the knowledge and skills.

Furthermore, audit quality is defined by the achievement of KPIs. Currently, the auditors achieve the KPIs given (number of cases and files), and they will put aside or hold the aging cases and list it as less priority cases. Thus, it is important that all auditors need to fulfil the three factors according to the definition to achieve audit quality. The auditors need to accept the KPIs given keep increasing from 30 cases to 60 cases yearly. Thus, the auditors really need to be excellent in time management and audit technical skills to fulfil management's requirements.

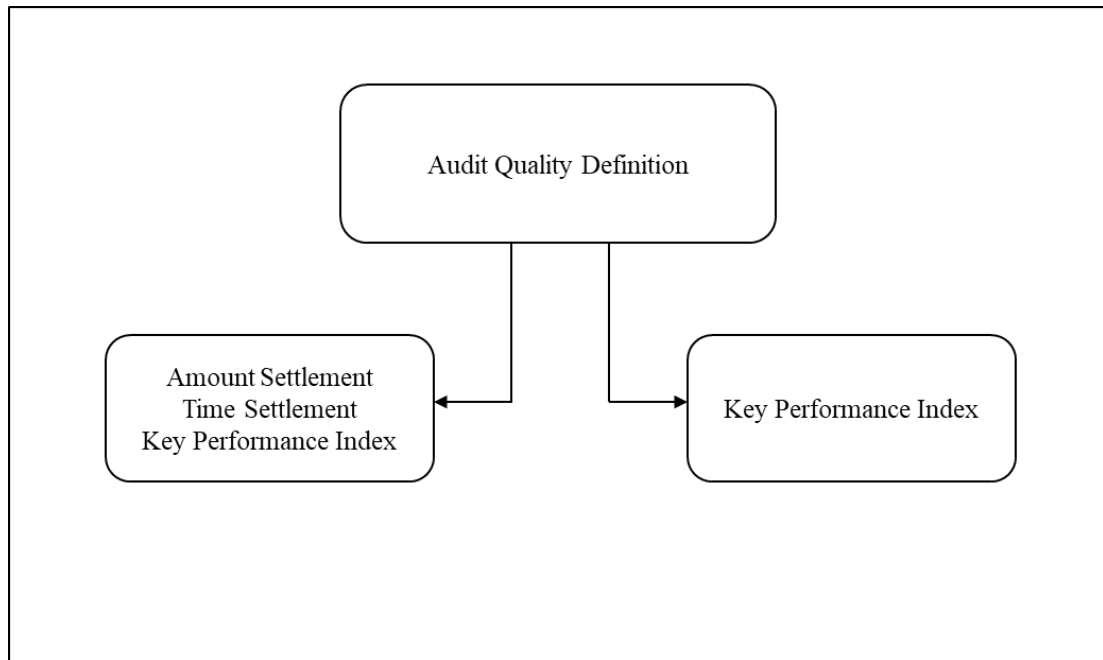


Figure 4.1
Understanding the Audit Quality Definition from Thematic Analysis

4.2.2 Research Question 2: Current Audit Quality in IRBM

The second objective of this study is to investigate the current audit quality status in IRBM. To gather the information, the researcher asked for information from the relevant department through email. The researcher received the data from the Information Technology and Tax Compliance Departments. The data was reviewed together with the responses from the participants from the semi-structured interview; the researcher had asked one open-ended question regarding the current audit quality in IRBM.

In IRBM, the management uses the data from the Tax Compliance and Information Technology Departments to measure the audit quality. This is done by looking at the audit cases which have exceeded three months and 12 months. The differences of the period are due to change in the policy. Before August 2019, the aging cases are cases which have exceeded three months from the date of audit visit, and from August 2019

until now, the aging cases are cases which have exceeded 12 months from the date the cases are distributed to the tax auditor into the system. Most importantly, the cases taken from the Tax Compliance Department for this study were aging cases after stages C (process of audit visit) and D (a letter and report of pre-audit findings) in the IRBM's Case Management System (CMS). At this stage, tax auditors have already communicated with the taxpayers. Table 4.4 below shows the number of cases from the years 2017 to February 2020, that have exceeded three months and 12 months.

Table 4.4
Total Aging Cases for All Branches and by Branches Audited by the Tax Compliance Department

Years	2017 >3 months	2018 >3months	July 2019 >3 months	August 2019 to Feb 2020 >12 months
Number of cases (all branches)	9,236	10,435	10,124	8,857
Number of cases (monitoring and guiding by tax compliance officers for selected branches)				
Sungai Petani	30			
Petaling Jaya	15			
Melaka	17			
Muar	20			
Alor Setar		25		
Klang		22		
Cheras		23		
KL Bandar		25		
Wangsamaju		30		
Penang			20	
Taiping			30	
Seremban			45	
CPCB			50	
Kota Kinabalu			48	
Kuching				71
TOTAL	82	125	193	71

Table 4.4 above shows the number of cases that exceeded the aging period, and the total number of cases from all branches had increased from 9,236 cases to 10,435 cases

(11%) for the years 2017 and 2018. In year 2019, there was a change in policy for aging cases, whereby until August 2019, the cases totalled 10,124 cases. The number of cases is based on the branches selected to be monitored by the Tax Compliance Department and the factors of aging. From the years 2017 to 2019, the total number of cases kept increasing from 82 to 193 cases selected for audit by the Tax Compliance Department. For the period between August 2019 to February 2020, the number of cases just for one branch is 71 aging cases. The number of cases for every branch stated in the Table is not the total exceeded cases; it only shows the cases that the Tax Compliance Department was able to consult with the tax auditors. For example, in July 2019, it shows that only 193 (2%) cases out of 10,124 total cases were handled. It appears that a lot more (approximately 98%) were left unaudited. The discretion is for the branches to settle the aging cases, without referring to Tax Compliance Department.

For every one of the audited aging cases, once the problem had been identified, experts from the Tax Compliance Department will help to settle the case through consultation. The issue is there were numerous cases that had exceeded the aging standard. IRBM cannot only depend on the tax compliance officers to consult all the cases. The tax compliance officer will only consult selective branches for any year. The branch not selected will have to wait which may be the following year or the next two years. This will affect the audit quality as IRBM had no capability to monitor and consult the overdue cases from other branches for the current year. Thus, the overdue cases will keep increasing, showing low quality of the tax auditors, in turn, affecting the whole organization to meet the audit quality objectives.

To support the above findings, the management must be more concerned with the competence and the increasing number of aging cases. Currently, the aging cases are

reported as being on the rise due to the lack of competence of the auditors, as explained below:

“As audit cases that exceed the period of twelve months keep increasing, the cases will be categorized by the system as problematic cases and need to be attended individually by the technical officer from the compliance department to consult the auditors (owner of the cases). The cases that are queried by the taxpayers keep increasing and one of the reasons despite the cases exceeding one year is because the taxpayer did not agree on how the findings were derived. Furthermore, it is also because of the incomplete record situation”. (P1)

“Generally, the quality is good, but they need to improve their technical knowledge due to the aging case and this is also because the head of units is not giving enough coaching or helping the auditors to settle the audit cases.” (P2)

“For new auditors, of course their competency levels are not as good as the seniors, thus if they are not given proper knowledge, they will have difficulty to perform their audit task within the given time. They lack competency, knowledge, negotiation skills, and technical skills. The report regarding the aging case needs to be submitted to the Tax Compliance Department. They were strictly instructed by the Tax Compliance Department to remind the auditor regarding the aging case.” (P3)

“Auditors who have experience more than two years should be ok but they also really need to upgrade their knowledge. They still faced difficulty in meeting the audit quality requirement in a full term”. (P4)

4.2.2.1 Reflection on the Level of the Audit Quality

Based on the finding, it shows that the aging cases keep increasing yearly and the Tax Compliance Department cannot consult the auditors for all aging cases. The auditors generally will only focus on achieving the KPIs, regardless of the settlement amount and may put aside the aging cases to focus on easier cases. This is because of the lack of audit skills and competence of the auditor. The conclusion is that once the auditors achieve the first two factors, i.e., the amount findings and audit time settlement, the last factor, i.e., the KPIs, will automatically be achieved. It is because once the auditors

are competent and have no aging cases, the auditors will achieve the KPIs given by the management and meet the requirement of audit quality.

4.2.3 Research Question 3: Challenges to Performing the Audit Quality Task

To answer research question three, the semi-structured interview at cycles two and three were reviewed and the action cycle four is briefly summarised in Table 4.5 below:

Table 4.5
Action Research Cycle and Activities

Action Research Cycle and Elements	Explanation	Activities
Cycle 4		
Diagnosis	What you want to achieve out of the action research cycle projects and is it worth pursuing	<ul style="list-style-type: none"> Review part of semi-structured interview answered in cycle two and three Select participants for training and coaching Select the real audit case from the aging list cases
Planning	The contribution you expect those outcomes to make to your long-term goals, and why you expect it?	<ul style="list-style-type: none"> To analyse the findings from semi structured interview The outcome of the challenging factor to performing audit quality task
Action	The actions taken to implement and why the actions will achieve those outcomes in that situation?	<ul style="list-style-type: none"> Analyse the findings to list the challenging factor Conduct the training and coaching as intervention
Evaluation	How and why these differed (if they did) from what expected	<ul style="list-style-type: none"> The findings were consistent with the researcher's expectation

Table 4.5 (Continued)

Action Research Cycle and Elements	Explanation	Activities
Specifying Learning	What is the knowledge gathered in terms of the organization and methodology, from the action taken	<ul style="list-style-type: none"> • From the interview, the list of challenging factors were documented • From the challenging factors, the researcher focus on training and coaching as intervention to improve audit quality

Through auditing, the government can educate the taxpayers to submit their tax calculation properly and accordingly. New auditors will face the problem in their first year of performing the audit task. They have difficulty in understanding the process, especially auditors who do not have an accounting background.

Therefore, the third objective of this study is to identify the challenges to performing quality audit among the tax auditors in IRBM. To gather the information, the researcher conducted a semi-structured interview with the audit officers, the head of audit unit, director of audit unit and branch director with a different set of open-ended questions. From the answers, the researcher identified the challenges to performing audit task through thematic analysis (See Figure 4.2). The findings are discussed as below:

a. Auditor Competence

This study identified four factors contributing to performing the quality audit task. First is competence, where the respondents felt that without competence, they need a longer time to understand the process and perform the audit task. Sometimes, they lack confidence to perform the audit by themselves because of little experience and having

no basic audit knowledge. The respondents have difficulty in checking and asking for the relevant documents during the audit process. They also do not have strong basic audit skills in using suitable methods during the findings process. They must be able to seek the right sources, whether they are documents, accounts books or other related documents to complete their task. In the end, a good auditor should be able to defend his or her proposed tax adjustments, and at the same time, allow taxpayers to comment and explain within a reasonable period. The respondents explained this factor:

“new auditor lack of competency to perform difficult audit cases. They failed to find any findings and case settled more than the time given (aging case)” (P2)

“the audit task cannot meet the quality requirement because the auditors have less knowledge and competency” (P3)

“to perform audit task, the first thing to do is attending the audit training, understanding the audit process and understanding the audit method for incomplete record” (P5)

“no basic audit knowledge” (P6)

“the audit case become an aging case because they had no basic knowledge to perform the audit task” (P7)

“I am not from an accounting background, so it is so difficult to understand the audit method and audit process. It took six months to understand the audit process. I suggest that training should be offered before performing the audit task” (P8)

“I felt difficult to perform audit, I already forgot what I have learned because at that time when attending the training I was not in the audit unit” (P9)

“I felt the task was difficult, I needed to refresh and refer to my old notes again to revise what I have learned before, thus it takes time to perform audit task” (P10)

“we need to understand the audit method in order to perform the audit task. Understanding the method helps us to focus” (PF12)

“first, we had no audit experience and no negotiation skills, and another factor is time, we need to perform audit quality according to the time given otherwise the case will be in aging case” (PF13)

“the main factor is lack of competency that is lack of knowledge. I have difficulty and take a long time to adapt and understand all audit processes and procedures”. (PF16)

Competence is a common issue happening in all branches as stated by the Branch Director and also the head of audit unit; it depends on their initiative to self-learn and be proactive to achieve high audit quality. The auditors are always in dilemma between the time given and the time they need to find more audit findings. In-depth checking may discover more reliable findings as what they believe and the organization’s goal to achieve audit quality. Employees with high competence will benefit any organization. They will perform their work at the optimum cost-benefit to achieve the organization’s objectives. They independently can make their own decisions, with minimum supervision and integrity in performing the audit task. In addition, Mansouri (2009) strongly believed that the competence of the auditor will improve the audit quality in his study in Iran. Nadiah et.al. (2017) concurred that one of the factors contributing towards higher unresolved tax audit cases is the lack of competence of IRBM tax auditors.

b. Auditors Knowledge and Skills

Secondly, the auditors need a certain knowledge and skill to expediate the audit process and produce high audit quality, such as technical skills, negotiation skills, and communication skills as the participants’ feedback below:

“the most important is knowledge and skill. Aging cases due to the lack of basic technical knowledge and audit skills restricted them from using the audit method. Once they understand how to use the audit method, generally they can have the amount findings and perform the audit quality task. The auditors need to proactively gain any knowledge related to audit and self-learning and continuous learning” (P2)

“the auditors lack knowledge and audit skills to defend their findings and negotiate with taxpayers” (P3)

“the first important factor is technical knowledge, secondly is experience” (P4)

“in audit case, the first is attending the audit training, understanding the audit process and understanding the audit method for incomplete record. Other factors are lack of negotiation skills and technical skills” (P5)

“no basic audit knowledge and not understand about the audit method” (P6)

“no basic knowledge to perform the audit task” (P7)

“I am not from accounting background, so it is so difficult to understand the audit method and audit process. It took six months to understand the audit process. I have no basic audit knowledge” (P8)

“first, no audit experience and no negotiation skills and another factor is time, we need to perform audit quality according to the time given, otherwise the case will be in the aging case” (PF13)

“no knowledge on audit method and felt difficult to communicate with taxpayer. Knowledge is very important to perform audit task. I need to gain more knowledge regarding the method used for auditing” (PF14)

“need to have basic audit method, time management, and in-depth audit checking” (PF15)

“most important are knowledge and understanding all the audit methods” (PF16)

One of the respondents felt that he needed at least six months just to understand the whole audit process. The other respondents felt they did not know how to start when they received the audit files and documents from the manager. The most challenging part is not all the auditors have an accounting background or audit experience. The auditors from non-accounting background need to take extra effort to educate themselves. Of the five participants, two have accounting degrees, while the other two have professional accounting qualifications and one of them has a social science degree. Only one of them has two years and six months' audit experience from a big

audit firm. This is also highlighted by Moradi et al. (2011) that the auditors need to have knowledge according to the tax audit quality standard, i.e., knowledge of the specific tasks in the field of taxation, accounting, and auditing can assist the auditors to perform towards achieving audit quality objectives.

Audit knowledge help the auditors to perform the audit process independently, and to understand how to use the audit method for every case from various industries. This skill also helps them to manage the technical questions and difficult cases. Technical skills may also include audit technology tools and accounting software that will be a major benefit for auditors. After they produce a good audit quality with a strong audit finding and completed within the time frame, the final stage is the acceptance and approval from the taxpayer.

At this final audit stage, negotiation skills are one of the most important in terms of audit knowledge and skills, but the new auditors have no experience at all on how to negotiate with the taxpayer. For IRBM, negotiation skills will indeed be more beneficial to the auditors. Communication skills are important not only during the negotiation period with the taxpayer but also during the discussion with the audit team and head of department and during the audit presentation to the branch director. Rychen and Salganik (2003) agreed that enhancing knowledge or skills involves the ability to meet complex demands and the ability to communicate effectively.

The auditors develop their knowledge and skills through their educational background, experience, training given by MTA, and coaching at the IRBM branch. Besides the importance of the knowledge and skills, the continuous training and coaching implemented by the organization is equally significant. In addition to this, Flint (1988),

Qi et al. (2015) and Supriyatin (2019) highlighted that the competence of auditors comprises two factors: knowledge and skills resulting from education, training, and experience; and qualification (Harding & Trotman, 2009).

Academic background alone is not enough to become a competent auditor, as in this study, although four of the five participants have accounting background and two have professional accounting qualifications, they still have difficulty in understanding how to perform audit tasks due to having proper skills. They responded that even though they are from accounting background, to understand the documents, the audit process, and the audit method, they need to learn the theory and practical points through training and coaching.

c. Training and Coaching

Training and coaching are important in the organization to enhance knowledge and long-life learning. Without proper training and coaching, the auditors cannot perform their audit task effectively. Certain branches will let the auditors independently self-learn by asking help from the senior audit teams since no proper training is conducted. The compulsory training provided by the MTA for new auditors is exam-oriented; they learn because it is compulsory to attend the course and sit for the exam. Some of the auditors from the audit unit will pay more attention and understand the importance of the contents taught.

At cycle two the researcher interviewed seven auditors out of 20 sole-proprietor cases. One of them is a new officer and currently in a desk audit unit. From the interview through phone call, the officer claimed that he was not competent and had difficulty in performing the audit task even though he has already attended the compulsory

courses provided by the Accounts and Audit Training Centre. He is not from an accounting background and his first degree is in public administration. The other officer is an experienced officer, but in her situation, she joined the audit field for three years after four years in a desk audit position. She claimed that at the first year in the audit department, she had to recall and search for old notes from previous training. She also had difficulty in understanding the case and how to apply the methodology for incomplete records. She suggested that training centres provide the flexibility to attend the compulsory courses and make the courses more available.

Proper and scheduled training and coaching can help the auditor learn in a proper and systematic way. During the interview, the participants highlighted that they need proper coaching and training by the head of the units, but not all seniors and heads of units have the skills to deliver knowledge and coach them to perform the audit task. Without training and coaching, they will try to solve the case by themselves which will definitely affect the audit quality. The Director, respondents and participants highlighted as below:

“failed to coach or trained the auditor and no direct involvement from the head of unit and manager in helping the auditors and monitoring them will contribute to the aging case and will affect the audit quality. In the Branches, there are no proper coaching and audit training program provided, thus leading to the lack of knowledge and competency” (P2)

“difficult to perform the audit task if the audit training is not attended” (P4)

“head of units need to conduct coaching to the auditor so that the auditors know how to perform the audit task” (P5)

“performing audit task in incomplete record is difficult if there is no training and coaching, particularly for auditors with no accounting background” (P6)

“if there is no coaching session, it is definitely difficult for me. To be honest I have zero knowledge, even though I have accounting background, it is totally different” (PF12)

“it is important to have training and coaching to do our jobs. We are not capable of carrying out the task by ourselves” (PF13)

The participants stated that through coaching, they are monitored, asked to follow the timeline, and taught to use suitable audit methods. The participants want direct involvement during the training process and coaching, and not just directing them to accomplish the task. From an empirical point of view, coaching is considered as a sort of managerial action (Bakke, 1961). According to Herda et al. (2019), coaching by supervisors is an integral part of auditing and likely to make auditors aware of the impact on external users, and help them to see the broader picture. Intensive training can improve audit quality (Knechel et al., 2013) and professional training fills the gap left by academic education by combining theory and practice. It also helps to gain competitive advantage and is a critical element in determining operating results (Chen et al., 2020).

To attend the basic audit training, auditors must await their turn. The waiting may take from three to five years. Often, auditors forget what have studied because they are not stationed at the audit unit. Normally, the audit training is offered by the MTA to all junior auditors from various backgrounds and departments within three years of service. Some of the auditors have already been transferred to the audit department; thus, they must wait for more than three years to attend the audit training. The researcher intervened by offering training and coaching at the branch to all the junior and senior auditors so that they can have the knowledge and skills sooner.

d. Other Challenges

Finally, another challenge to performing tasks is that the auditors have difficulty in receiving cooperation from the taxpayers, and getting a response when communicating with them. This will result in a longer time for the case to be settled. It is also difficult to obtain documents throughout the audit process. Findings from the semi-structured interview indicate that the aging cases are due to factors, such as technical issues, difficulty to get cooperation from the taxpayers, incomplete records, old cases transferred by auditors, and cases being too complex and difficult. The respondents and participants explained that:

“aging cases listed were from transferred auditors and the new auditors in charge of those aging cases need to study again about the cases without any cooperation from the taxpayers” (P3)

“the behaviour of the taxpayer is difficult to handle, no cooperation in giving proper documents” (P4)

“other factors are no cooperation from the taxpayers and incomplete document and records” (P5)

“difficult to receive cooperation from the taxpayer. No response from the taxpayer and the taxpayer likes to delay the process by applying for time extension” (P6)

“no response from taxpayer” (P7)

4.2.3.1 Reflection on Challenging in Audit Quality

The findings from this research question suggests that knowledge and skills learned through training and coaching can increase the auditors' level of competence in performing the audit quality task. The medium of knowledge transfers to enhance competence is training and coaching. Intervention for training and coaching is crucial to fulfil the demands of the rapidly evolving environment. Through the intervention cycle, the researcher found how training and coaching can make changes to audit

quality. The process of enhancing the knowledge and skills can be through training and coaching, and it can significantly increase the auditors' competence to perform the audit quality task. The details about how the training and coaching were conducted are discussed in the next session.

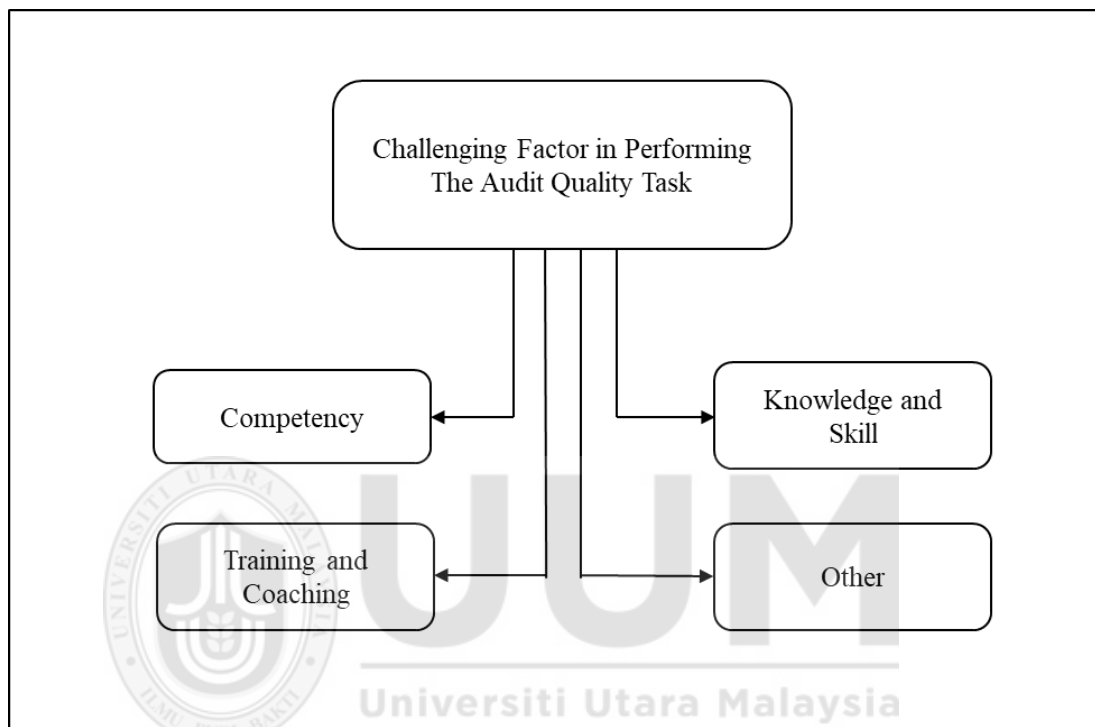


Figure 4.2
Challenges to Performing the Quality Audit Task Based On Thematic Analysis Using Atlas.ti

4.2.4 Research Question 4: How to Improve the Tax Auditors' Competence in Performing the Audit Quality Task

The fourth objective of this study is to improve the tax auditors' level of competence in performing the quality audit task. For that purpose, the action research cycle five was conducted, as summarised in Table 4.6 below:

Table 4.6
Action Research Cycle and Activities

Action Research Cycle and Elements	Explanation	Activities
Cycle 5		
Diagnosis	What you want to achieve out of the action research cycle projects and is it worth pursuing	<ul style="list-style-type: none"> • Review the semi structured interview on focus group, and other participants • Feedback from the intervention of training and coaching
Planning	The contribution you expect those outcomes to make to your long- term goals, and why you expect it?	<ul style="list-style-type: none"> • To analyse the findings from semi- structured interview • The outcome of the training and coaching conducted
Action	The actions taken to implement and why the actions will achieve those outcomes in that situation?	<ul style="list-style-type: none"> • Analysed the findings from the semi-structured interview
Evaluation	How and why these differed (if they did) from what expected	<ul style="list-style-type: none"> • The findings were consistent with the researcher's expectation
Specifying Learning	What is the knowledge gathered in terms of the organization and methodology, from the action taken	<ul style="list-style-type: none"> • From the interview, it was found that training and coaching can improve the audit quality • The researcher found three fundamental areas that can be highlighted from the training factor • The researcher found four benefits from the coaching factor

Based on the interviews conducted with participants after the training and coaching intervention, data was gathered and analyzed accordingly using thematic analysis.

a. Training Factor

During the semi-structured interview, respondents presented a variety of focus areas from the training session. The researcher gained critical insights into the following three fundamental areas: training contents, training time, and the benefits they experienced from the training process, as shown in Figure 4.3

i. Training Contents

The participants agreed that the contents of the training module are useful for performing the audit task. The contents are precise, easy to understand and effective as a reference while performing the audit task. The arrangement of the contents accommodates their needs, is beneficial and easy to refer to. The contents comprised the basic objective of audit, audit process, audit analysis, and the audit method that can be applied directly to real audit cases. The respondents explained as below:

“the training module needs to have proper arrangement of contents not only for the auditors but for all levels of management. Add on the syllabus for practical auditing and more relevant audit cases” (P2)

“the contents are good because of the research done by the experienced training officer” (P3)

“the module needs to add on more real cases and more practical sessions. The exercise needs to be more up to date and relevant” (P4)

“very interesting contents, satisfying and easy to understand. It also must be up to date to be consistent with business that rapidly changes and exposure to new knowledge. Maybe if provided with exercises using real cases would be more interesting” (PF12)

“easy to understand and to refer. Very helpful in analysis explanation to prepare the audit report” (PF13)

“very helpful for performing audit task” (PF14)

“the content on audit method is very useful in performing audit task”
(PF15)

“very helpful” (PF16)

However, some of the contents need to be improved by giving more exercises similar to the real cases from different industries. Over time, continuously updating and improving the content is needed to align it with the current environmental changes. The participants suggested that the MTA needs to offer the same training module to the head of department and managers because some of the auditors are being promoted but have no audit experience. In this situation, coaching is difficult to achieve and it takes time to understand and cope with the job responsibility in a new environment. The researcher agreed that the organization must offer this module at the managerial level so that the audit quality can be achieved through the coaching process. This is important and beneficial to the managers because they need to train and coach the junior auditors.

ii. Training Time

All participants agreed that the training is valuable, but the questions: when is the right time that they should attend the training session and how long the session should be, must be answered. This training module is offered as a compulsory course to all the auditors and all of them will attend this similar course within two to three years at the MTA. Due to the COVID-19 pandemic, some junior auditors have still not attended this basic course even after four years in IRBM. They learn the hard way from their superiors and the learning process takes longer. As a result, it generates the aging cases, and choosing the simpler cases to audit over complex cases.

For the purpose of this study, researcher offered an intervention to prove that time is important for training so that the auditors can directly perform their task right after they finish the training. The training session was conducted for five days during office hours. The participants suggested that the best time for the auditors is 10 days. Time is one of the important elements for the audit quality definition; therefore, this training must be run at every branch at the right time to fulfil the needs to perform the audit quality task. The auditors need to become professionally competent, agile, attend the training at the right time, have good coaching skills, and be supported by the team. They explained as below:

“the training should be offered depending on the important needs for every level of management. After the compulsory training, the training attended will be on self-volunteer basis” (P2)

“it is very difficult if they do not attend the training before performing the audit task” (P5)

“not yet attend the audit training as I am still waiting for the offer even though it has already been more than 3 years as junior auditor. The learning process took a longer time. It is much better if the training is attended in order to understand the audit process better. It is difficult to perform audit task without training and knowledge” (P8)

“attended the training before being transferred to audit unit, definitely difficult to remember what had been learned. Need to refer to the notes in order to perform audit task” (P9)

“extend another week for better understanding” (PF12)

“needed a longer time as needed to discuss more on real cases” (PF13)

“5 days is not enough; the course should be extended to 10 - 15 days.” (PF14)

“extend another week” (PF15)

“need to extend more time” (PF16)

This intervention by the researcher has never been done before at IRBM, due to lack of training officers. The researcher sees great value if this training can be implemented at all IRBM branches in the long-run. However, as mentioned by Barak et al. (2016), the outcome of development and training interventions varies as it depends on the attitude and effort by the staff. A manager needs to be assigned as a referent point after the training session to have more impact on the effectiveness of the training given. The participants responded that they need a longer training time as supported by Che et al. (2020) that high audit quality is due to increased emphasis on learning using advanced audit methodology, the provision of high-quality training, and attending more training.

iii. Training Benefits

Participants mutually agreed that the best benefit they received from the training is that they can directly apply the audit method to the real cases. Understanding the basic audit method and knowing how to apply in real cases is particularly important. It is crucial to understand the entire process and to defend their findings. They also responded that with audit training, settlement of audit cases is faster and easier. Giving the auditors valuable basic knowledge and skills will make them more creative to explore and may create better solutions. The benefits are stated as follows:

“the learning process through training sessions was helpful and allowed successful the cases to be closed within the time” (PF12)

“the audit method can be used clearly, can present confidently and enhanced the audit idea in performing audit task” (PF13)

“very helpful in performing audit task because even though I have accounting background, it is difficult to understand the industry” (PF14)

“can use the audit method repeatedly to give more understanding” (PF15)

“the audit process becomes easy and assists in closing the audit case within the time” (PF16)

Knowing the basic knowledge creates more enhanced and creative solutions in performing the audit task. The manager needs to coach and encourage them to be more proactive and relevant.

4.2.4.1 Reflection on Training Intervention

Training content needs to be improved so that all managers can use it as a guide. The training time needs to be extended from one week to two weeks, to give the auditors more time to understand every exercise given to them. When the content is helpful and more time is given, it will enhance the auditors’ understanding, thus ensuring they can solve real audit cases more effectively. Furthermore, the auditors gained the knowledge and skills that increased their competence to perform the audit task. Most important from the finding is the training offered must be at the right time to meet the audit quality objectives.

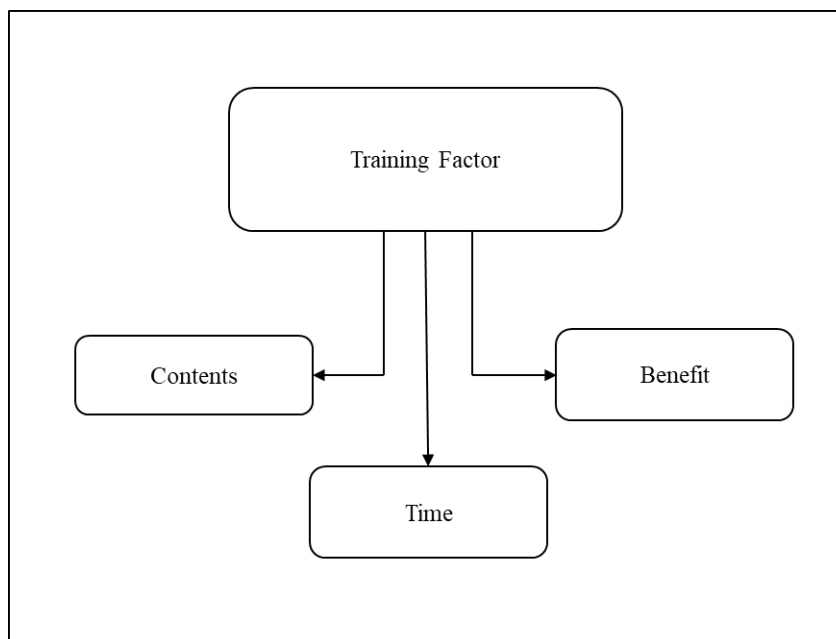


Figure 4.3
Training Factor Thematic Analysis Using ATLAS.ti

According to 70/20/10 rule of thumb for leadership development, only 10% of the staff learn through classroom-based model of training; 70% effective learning is from the workplace, and 20% is learnt through being coached. Coaching is then discussed below.

a. Coaching Factor

Coaching at the workplace is an activity that will increase the competence of the employees in the organization. In IRBM, coaching is one of the responsibilities of a manager. However, not all managers have the capability to coach their auditors. The researcher believes that proper coaching can increase competence to perform quality audit task. According to the Chartered Institute of Internal Auditors (2020), coaching at the workplace is a process of growth designed to increase the professional performance of an individual or group. The auditors apply what has been learned during the training session into the coaching session. The purpose of coaching is to promote continuous learning rather than disseminating knowledge. This is also supported by Barak et al. (2016), that junior staff need to be introduced to complex areas and coaching is so relevant to them in order to work properly.

However, after the three months' coaching, only three cases from the five participants were successfully closed. The other two cases were successfully settled in the fourth month. Even though the cases were not successfully settled within the three months, the cases were properly prepared and satisfied the manager. The delay was because the taxpayers applied for an extension of time due to the COVID-19 situation.

After the coaching session, the researcher conducted semi-structured interviews and found that coaching can be categorized into four benefits as in Figure 4.4.

i. Knowledge and Skills

The first benefit is the knowledge and skills from the coaching enabled the participants to gain extra guidance as compared to auditors who were not involved with the coaching session. The head of unit, together with the researcher, encouraged the sharing of ideas for solving the cases. They also learned how to read and check the audit and accounting documents as explained below:

“form a group and encourage to share the knowledge and ideas to perform audit quality task. Top management needs to make coaching as compulsory to head of units and managers to implement the role of coaching in order to help the sharing of knowledge to auditors. Through coaching, the auditors will understand the knowledge shared better and know how to apply the audit method in real cases. Through coaching I can see the difference and how successful knowledge is implemented in real audit cases. The knowledge enhances auditor competency” (P2)

“through coaching, the auditor can learn how to use the methods according to types of business and background of the business. The knowledge that they learned during the training can be directly applied to the real audit case” (P4)

“hope this medium of sharing knowledge can be continuously implemented” (PF12)

“clearly understand and gain more knowledge on how the method applies in real audit case. It is worth to learn and head of units need to have this coaching knowledge to help the auditors. It is good if this can be implemented at all branches” (PF13)

“the knowledge shared through coaching helps me to understand more the audit method” (PF14)

“clearly understand how the method can be applied in real audit cases repeatedly. I learned a lot” (PF15).

“very good! It gives me more understanding of the knowledge and hopefully this session can continuously be implemented” (PF16).

The participants presented multiple ideas and methods as suggestions during the session. The participants shared that they clearly understood more and could apply it

during the coaching session. It helped them to perform the quality audit task. The method they have learned must be applied continuously to enhance their knowledge and skills. They also felt the difference before and after the training and coaching, indicating an increase in competence. They responded that previously, when they received the aging cases, they had difficulty performing the task, took time to apply the method, and were reluctant to ask the head of unit or the manager. Even though sometimes they felt stressful because of the coaching session, it was worthwhile to go through the process and perform the quality audit task. An auditor should also have the knowledge and competence to use the relevant information technology and systems to satisfy job demands and to become more competent auditors (Pan & Seow, 2016).

ii. Audit Process

The second benefit is the audit process; during the session, the researcher and the participants had a scheduled discussion to know the audit progress and how the report is prepared. The participants can understand more about the audit process and the taxpayers' rights when conducting the audit. They need to follow the audit process step by step, for instance, when the analysis needs to be done, when to interview the taxpayer, when to issue the letter asking for documentations, when to send a reminder, preparing the time frame to be given to the taxpayer, and other relevant steps. The respondents explained as below:

“coaching session will help the auditors to understand the audit process better from the beginning until the end and then they can help their other audit members” (P2)

“very helpful to me for the audit process, to start the audit field work” (PF12)

“the audit process becomes easier to learn what to do step by step” (PF13)

“through coaching I learned how to examine the audit document and read the audit record. If I do it by myself, it will take time. The process becomes easier, as we could share ideas, and help me to perform the audit quality task” (PF14)

“through coaching, the coach guided the audit process step by step” (PF15)

“the audit process became easier and more helpful when closing the audit case within the time” (PF16)

This factor is consistent with Wijaya (2017) and Sulaiman et al. (2019) who claimed that audit quality can be improved by the process of quality services, auditing process and audit effort.

iii. Decision Making

Thirdly is decision-making in performing the audit task. When the respondents presented their ideas during the discussion, the researcher guided them to the method more suitable to be used in the case by asking the reasons for each method they had planned to apply. In the discussion session, a lot of questions were asked by the participants. This was the opportunity to guide them to perform the audit task in a proper way and learn to make the right decision. The audit report is accepted when the justification is clearly stated. Through coaching, the auditors can increase their competence in decision-making, as supported by Uysal (2016) that auditors' competence and cognitive abilities enhance decision-making and critical thinking. The respondents explained the benefits of decision-making as follows:

“guide them to make the right decision during coaching sessions and they make the right decision on the method used through the coaching, discussion and sharing of the solution ideas, thus helps them to present confidently during the PSKA meeting” (P2)

“harmonize the new audit approach and old approach to get the best solutions” (P4)

“effective to close the case and make decisions after the discussion. The auditors need the guidance during decision-making in order to close the case” (PF12)

“guide the auditors to make decisions on the method used” (PF13)

“discussing, sharing ideas and guiding in detail as compared to no coaching sessions to make decisions and make the audit task easier” (PF14)

“any misunderstanding can be resolved during the discussion. Through coaching I learned every step and received guidance until I derived the findings” (PF15)

“during the decision making, there were a lot of discussions and idea sharing that made it easy to choose which method needs to be applied” (PF16)

Misunderstanding can also be solved through continuous check-and-balance on auditors' work. Checking their work at the end of the process can lead to many inappropriate arguments in case settlements, which then results in pending cases, or it will take a longer time to close the case. Stacey et al. (2008) mentioned that the overall objective of coaching is to support patients to be involved in decision-making to achieve quality decisions. This action is to assist and expedite the shared decision-making. In this environment, the decision coaches identify patients in decisional conflict and intervene by guiding them through the decision-making process. In the healthcare environment, competencies are the behavioral and professional qualities.

iv. Auditor Behavior

Lastly, the behavior of the respondents shows that they were more confident during the presentation to branch directors and it is agreed by the director who compared them to auditors who did not attend the coaching session; they had difficulty during the presentation, and were less confident in presenting the audit case because they were not sure of the method they used. Furthermore, the participants felt that during the

coaching, they knew their weaknesses and strengths and what to improve through relevant knowledge and skills. The participants explained the benefits as below:

“the auditor shows more confident when answering technical questions during the PSKA meeting as compared to those who did not attend the coaching session. The auditors knew their weaknesses and strengths during the coaching session” (P2).

“through coaching, the auditors become more proactive and disciplined” (P4)

“make me a disciplined and proactive person, the coach always reminded us to update the cases, and when to communicate with the taxpayers. I want to learn more and continuously learn” (PF12)

“make me become more focused, confident and disciplined” (PF13).

“felt more confident during the presentation in PSKA meeting because I am a very blurred person; always felt lost and slow to understand the audit process. Through coaching, I learned a lot” (PF14)

“before this session, I am the kind of person who finds it hard to ask for help from senior auditors, and I don’t know how to ask properly or address relevant questions, but after the coaching session I have become more focused and clear on how to perform audit tasks and ask for guidance” (PF16)

By the end of the session until they presented to the branch directors, they felt satisfied and more confident because they understood and were fully prepared before the presentation. The branch director agreed that when they have a good audit quality, they will have a higher confidence level during the audit presentation, and they can communicate better during the discussion session. Kroeger (1993) also stated that internal auditors need certain specialized competence skills, such as communication skills for interviewing and presenting. One of the respondents shared that when he presented to the Branch Director, he felt confident because the audit report was properly prepared through the learning process.

Through coaching, they understand and know the goals of the organization and the objectives they need to achieve as well as what they should prepare for themselves when facing an audit challenge. The most substantial outcome is that they received proper training and coaching that will encourage them to gain more knowledge and skills to increase their competence in performing the quality audit task. This is also supported by Seol and Sarkis (2006) that through audit coaching, the auditor's ability to justify and uphold audit conclusions for unprecedented and polemical circumstances can be enhanced.

As a transfer of knowledge and skill, researchers have proven the tremendous consequences of one-on-one executive coaching. The coaching session was conducted by the researcher right after the five-day training session for about three months. The five participants had different education backgrounds and each of them received one aging case during the coaching session. During the three months, the coaching process involved various meetings and discussions to close the case within the period.

4.2.4.2 Reflection on Coaching Intervention

From all four benefits through the coaching intervention, it can be concluded that from the audit training followed by coaching session, more benefits were acquired by the auditors. Knowledge and skill gained through the coaching session can be directly applied. The auditors gained more understanding of the audit process when guided by the researcher. The audit process was managed successfully followed by the audit time given to meet the audit quality. The auditors learned how to decide what and when to use the audit method. This will enhance their skills in decision-making for every audit case. For aging cases, the auditors must attend technical meeting with the branch director. Through the coaching session, the auditors enhanced their confidence and

improved their communication skill to make presentations. Previously, the auditors took a year or more than a year to really understand and be confident to perform the audit task. They self-learn, asking around and gain the knowledge in a hard way as compared to this intervention; within three to four months, the auditors managed to get quicker understanding and independence in performing the audit task to meet the audit quality.

Through coaching, the aging cases were closed within the three months. The confidence level and the negotiation skill towards the taxpayer had also improved. It is not easy to convince or to get cooperation from taxpayer with an aging case. The auditors managed to convince the taxpayer to agree with the audit findings because they were confident with the amount audit findings and the audit quality was justified with appropriate audit methodology. With proper coaching, the auditor can communicate professionally with the taxpayer. The negotiation seems easy when they fully understand how the audit process and audit methodology can be used as strong tools to deal with the taxpayer.

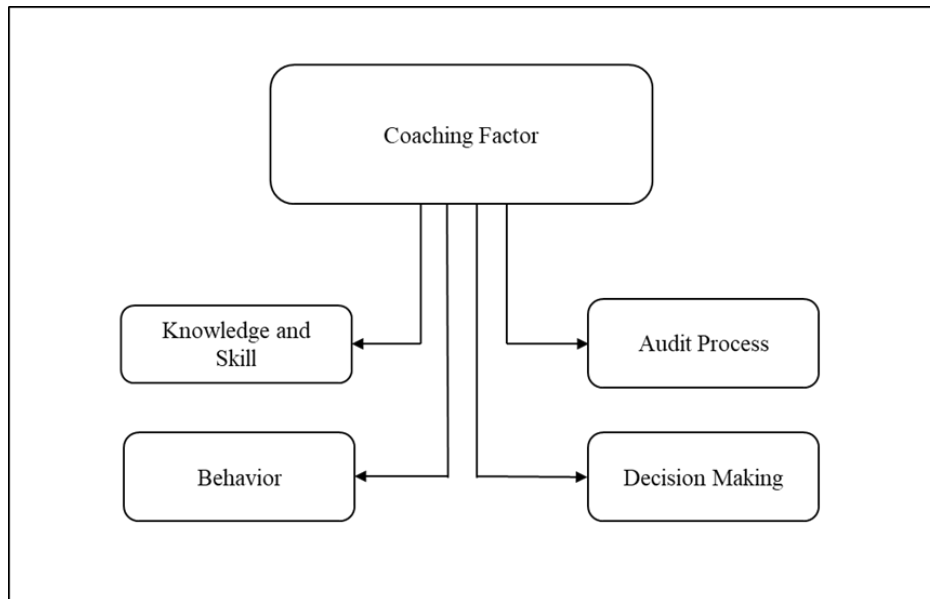


Figure 4.4
Coaching Factor Thematic Analysis Using ATLAS.ti

4.3 Discussion of Research Findings

In IRBM, the auditor plays an important role in performing the audit quality task. In this study, through action research, the researcher investigated how to improve the audit quality among the auditors by understanding the meaning of audit quality, investigating the current audit quality among the auditors, and the factors that hinder the performing of the audit quality task. The researcher found that management and the auditors have different understanding of audit quality. The study findings also show that there is lack of audit quality in IRBM, that requires attention.

One potential mechanism which is the focus of this study is training and coaching through the intervention mode. Collectively, this study shows that training and coaching increase the competency of the auditor and plays a significant role in improving audit quality. The next section details the discussion on the research findings according to the research objectives.

4.3.3 Understanding Audit Quality in IRBM

Understanding the real meaning of audit quality is important in IRBM, to ensure the individual and organizational goals are aligned. At the organizational level, audit quality is defined as the competency of the tax auditor to detect the amount of audit settlement, audit settlement within the time and the achievement of the given KPIs by the organization. The auditors must meet these three criteria.

Unfortunately, a similar understanding is not demonstrated among tax auditors. This is based on the finding that auditors perceive audit quality as being only about achieving KPIs (60 cases) within a year individually. With this mindset, the auditors often, ignore the importance of the quality of the audit findings method due to limited time to achieve the 60 cases yearly. This is particularly relatable to the auditors with low technical audit skills. Although they may be able to perform the audit task within the time given, they may neglect the quality of the method used which can affect the amount of settlement, which is one of the dimensions of audit quality.

The most crucial is the auditors cannot strongly defend the audit findings if they do not prepare themselves with the knowledge and skills. To achieve this, the auditors need to be good in time management and expert in the audit process and methods. As mentioned by Albitar et al. (2020), audit quality is important to certify that the auditor's conclusion or the audit settlement findings are correct. This is strongly agreed to by Rose et al. (2017) that if the audit quality is low, there is a high risk that the auditors have given a wrong opinion on the audit settlement. The quality of audit depends on how competent the auditors are in performing the audit quality task.

For the organization, the competent auditor will be able to find the amount finding, irrespective of the value. Nevertheless, no amount finding does not mean low audit quality, but it needs a strong justification to proceed with submitting the report with no amount findings to the Branch Director because it is uncommon for sole-proprietor businesses to have a perfect business report.

Hence, it is crucial that the IRBM pays attention to this issue. Unless and until a common understanding of audit quality is shared between management and auditors, it is unlikely for the audit quality to be improved.

4.3.4 Current Audit Quality in IRBM

In IRBM, the management uses the data from the Tax Compliance and Information Technology Departments to measure the audit quality that consists of the audit cases which have exceeded three months and 12 months. The number of cases that exceeded the aging period, and the total number of cases from all branches had increased by 11 percent for the years 2017 and 2018, and slightly decreased in the year 2019. From the total aging cases, only one percent in 2017, two percent in 2018 and two percent in 2019, were handled by experts from the Tax Compliance Department through consultation. The remaining cases depend on how the branches strategize to settle the aging cases, with no intervention or guidelines from the Tax Compliance Department.

The tax compliance officer will only consult selective branches to audit aging cases for any year. The branch not selected will have to wait which may be the following year or the next two years. This will affect the audit quality because IRBM did not have the capability to monitor and consult the aging cases from every branch for the

current year. Thus, the aging cases will keep increasing, implying that auditors performed a low audit quality.

The aging cases are reported as being on the rise due to the lack of competence of the auditors. The auditors generally will only focus on achieving the KPIs, regardless of the settlement amount and may put aside the aging cases to focus on easier cases. This is because of the lack of audit skills and competence of the auditor. Currently, the auditors achieve the KPIs given (number of cases and files), and they will put aside or hold the aging cases and list it as less priority cases to achieve the 60 cases yearly, within the time given and also with a justified amount settlement.

For management, they believe once the auditors achieve the first two factors, i.e., the amount findings and audit time settlement, the last factor, i.e., the KPIs, will automatically be achieved. This will happen when all the auditors have a high competency to meet all the requirements of audit quality. This is consistent with Supriyatin et al. (2019) that ensuring quality with added value in performance measurement involves the scope of the settlement activities and the accomplishment of audit timing in accordance with regulations.

This issue of low audit quality may be improved if the underlying factors or challenges can be identified, deliberated upon and resolved.

4.3.5 The Challenges in Performing Audit Quality Task

The Tax Compliance Department of IRBM has revealed that tax auditors may have low technical skills and knowledge due to various reasons and factors. Some factors include changes in policy, auditor's own attitude, lack of competency and

communication skills, and not enhancing their professional knowledge through training, proper coaching, peer experience, and self-learning.

This study identified four challenges in performing the quality audit task. First is competency, where the auditors felt that without competency, they need a longer time to understand the process and perform the audit task. Sometimes, they lack confidence to perform the audit by themselves because of little experience and having no basic audit knowledge. They also have difficulty in checking and asking for the relevant documents during the audit process. This is consistent with Nadiah et al. (2017) that one of the factors contributing towards higher unresolved tax audit cases is the lack of competence among IRBM tax auditors.

The lack of competence is a common issue happening in all branches as stated by the Branch Director and the head of audit unit; it depends on auditors' initiative to self-learn and be proactive to achieve high audit quality. The auditors are always in a dilemma between the time given and the time they need to find more audit findings. In-depth checking may reveal more reliable findings as what they believe and the organization's goal to achieve audit quality.

Employees with high competency will benefit any organization. They will perform their work at the optimum cost-benefit level to achieve the organization's objectives. They independently can make their own decisions, with minimum supervision and have integrity in performing the audit task. Mansouri (2009) strongly believed that the competence of the auditor will improve the audit quality in his study in Iran.

Secondly, the auditors need certain knowledge and skills to expediate the audit process and produce high audit quality, such as technical skills, negotiation skills, and

communication skills. In terms of knowledge, it seems that a minimum of six months is needed to understand the whole audit process. Failure to acquire the knowledge and skills might hinder them from performing their audit quality task effectively. This is because not all auditors have an accounting background or audit experience. In fact, the auditors from non-accounting backgrounds need to take extra effort to educate themselves. This is consistent with Moradi et al. (2011) who claimed that the auditors need to have knowledge according to the tax audit quality standard, i.e., knowledge of the specific tasks in the field of taxation, accounting, and auditing, which can assist the auditors to perform their task towards achieving audit quality objectives.

Adequate audit knowledge might help the auditors to perform the audit process independently, and to decide on the appropriate audit method for every case from various industries. Adequate knowledge is also important to manage the technical questions and difficult cases. In addition to audit knowledge, another important aspect that requires attention of the IRBM management is the auditors' negotiation skills to negotiate with the taxpayers to agree with the audit findings.

In this regard, the auditors need to enhance their communication skills that are important not only during the negotiation period with the taxpayers, but also during the discussion with the audit team and head of department and during the audit presentation to the branch director. This is agreed to by Rychen and Salganik (2003), who claimed that enhancing knowledge or skills improves the ability to meet complex demands and the ability to communicate effectively.

Thirdly, training and coaching is another challenge to audit quality. Without proper training and coaching, the auditors cannot perform their audit task effectively. At

IRBM generally, auditors are left to independently self-learn by asking help from the senior audit teams, and no proper training is conducted. The compulsory training provided by the MTA for new auditors is exam-oriented; they learn because it is compulsory to attend the course and sit for the exam.

While it is desirable for auditors to undergo a proper coaching and training by the head of the units, not all seniors and heads of units have the skills to deliver knowledge and coach auditors to perform the audit task. Hence, auditors need to solve the case by themselves which may affect the audit quality adversely. The auditors are basically keen to undergo coaching where they are monitored, asked to follow the timeline, and taught to use suitable audit methods. In other words, they want direct involvement during the training process and coaching, and not just receive instructions to accomplish the task. Having proper training and coaching may improve audit quality (Knechel et al., 2013).

Finally, another challenge to performing tasks is that the auditors have difficulty in receiving cooperation from the taxpayers and getting a response when communicating with them. This will result in a longer time for the case to be settled. It is also difficult to obtain documents throughout the audit process. This could be due to the taxpayer's perception that auditors are aiming for additional assessment rather than assisting them. This stigma has been in existence for long and requires change. This can be done by educating the taxpayer and rebranding the image of the tax auditor.

Based on the above discussion, it can be concluded that knowledge and skills can be improved through training and coaching, which eventually can increase the auditors'

level of competence in performing the audit quality task. With that, the researcher performed the intervention via training and coaching.

This intervention took place at the right time to the benefit of the auditors and the organization. The competency of the auditor affects the audit quality and can help in meeting the organization's objectives. This intervention was a real game changer for the organization towards enhancing the competency of the auditors in performing the audit quality task. The benefits of this intervention through training and coaching have been identified and can be implemented at all IRBM branches.

4.3.6 Tax Auditors' Competency Improvement in Performing Audit Quality Task

In order to investigate the effects of training and coaching on audit quality, the researcher provided training and coaching to the selected auditors.

The training was conducted for five days and continued with coaching session for three months. During the coaching session, the researcher assigned the aging cases to each of the participants. The researcher coached and facilitated the participants on how to perform the audit task for aging cases.

The competency of the auditors improved in performing the audit quality task because the training was beneficial to them in terms of training contents and time. The best benefit they received from the training is that they can directly apply the audit method to the real cases. The contents of the training module are useful for performing the audit task. The contents are precise, easy to understand and effective as a reference while performing the audit task.

However, some of the training contents need to be improved by giving more exercises similar to the real cases from different industries. Over time, the contents should be continuously updated and improved to be aligned with the current changes. The auditors also suggested that the module be offered at the managerial level so that the audit quality is achievable by the auditors through the coaching process.

Apart from the contents, timely intervention is important for ensuring the success of training. This is based on auditors' claim that they can directly perform their task right after they finish the training. The auditors need to be competent and agile; hence, attending the training at the right time is a crucial factor.

Although the effect of training intervention has been established in previous studies (Aldhizer et al., 1995; Barak et al., 2016; Samagaio and Rodrigues, 2016), this intervention has never been done before by any of the senior auditors at IRBM or the training officers at MTA. The researcher sees immense value if this training can be implemented at all IRBM branches.

Through the competency-based training theory mentioned training is a way to emphasis what a person can do to industry specific standards rather than individual's achievement (ACCI 1992). This is also supported by Reynolds (2020), that through competency-based training, medical educational play a key role in training that impact for a lifelong learning.

With audit training, settlement of audit cases is faster and easier. Giving the auditors valuable basic knowledge and skills will make them more creative to explore and find better solutions. This provides support to the competency-based training theory and

the human capital theory that in industry, integrated knowledge and skills learning through proper and flexible training and coaching, can increase skills and productivity.

After the intervention of audit training, this study continued with a coaching session. The purpose of coaching is to promote continuous learning rather than disseminating knowledge (Chartered Institute of Internal Auditors, 2020). The benefit of coaching is the knowledge and skills from the coaching enable the participants to gain extra guidance as compared to auditors who were not involved with the coaching session. The method they have learned must be applied continuously to enhance their knowledge and skills.

During the session, the auditors can understand more about the audit process and the taxpayers' rights when conducting the audit. This factor is consistent with Wijaya (2017) and Sulaiman et al. (2019), who claimed that audit quality can be improved by the process of a quality services, auditing process and audit effort. Throughout the session, the activities and discussion could guide them in a proper way to perform the audit task. They also learnt how to make the right decision. As stated by Uysal (2016), auditors' competence enhances decision-making and critical thinking. Thus, the auditors could justify well and clearly state their findings in the audit report during the coaching session.

The audit report from this session was presented to the branch director to get approval. The auditors showed that they are more confident, and fully prepared before the presentation. Furthermore, the audit report was properly prepared through the learning process.

The branch directors agreed that they are more presentable as compared to reports by auditors who did not attend the coaching session; they had difficulty during the presentation and were less confident in presenting the audit case because they were not sure of the method they had used. If they have good audit quality, they will have a higher confidence level during the audit presentation, and they can communicate better during the discussion session.

The most substantial outcome and improvement for this study is that the auditors received proper training and coaching to gain more knowledge and skills to increase their competencies in performing the quality audit task. This is consistent with Seol and Sarkis (2006) that through audit coaching, the auditor's ability to justify the audit finding and uphold the audit conclusion.

As for the transfer of knowledge and skills, researchers have proven the tremendous consequences of one-on-one executive coaching and it can be concluded that from the audit training followed by the coaching session, more benefits were acquired by the auditors. The audit process was managed successfully followed by the audit time given to meet the audit quality. The auditors performed the audit quality task within the time, the report was well justified using appropriate audit methodology, and their confidence level and communication skills to make presentations had improved.

This study resulted in improvements as compared to what is currently happening in other branches. Normally, auditors self-learn and they take a year or more than a year to really understand and be confident to perform the audit task.

4.4 Improved Conceptual Framework of Audit Quality in IRBM

Based on the findings from all the research questions and discussion, the researcher suggested the improved framework for IRBM as below comparison with before the intervention:

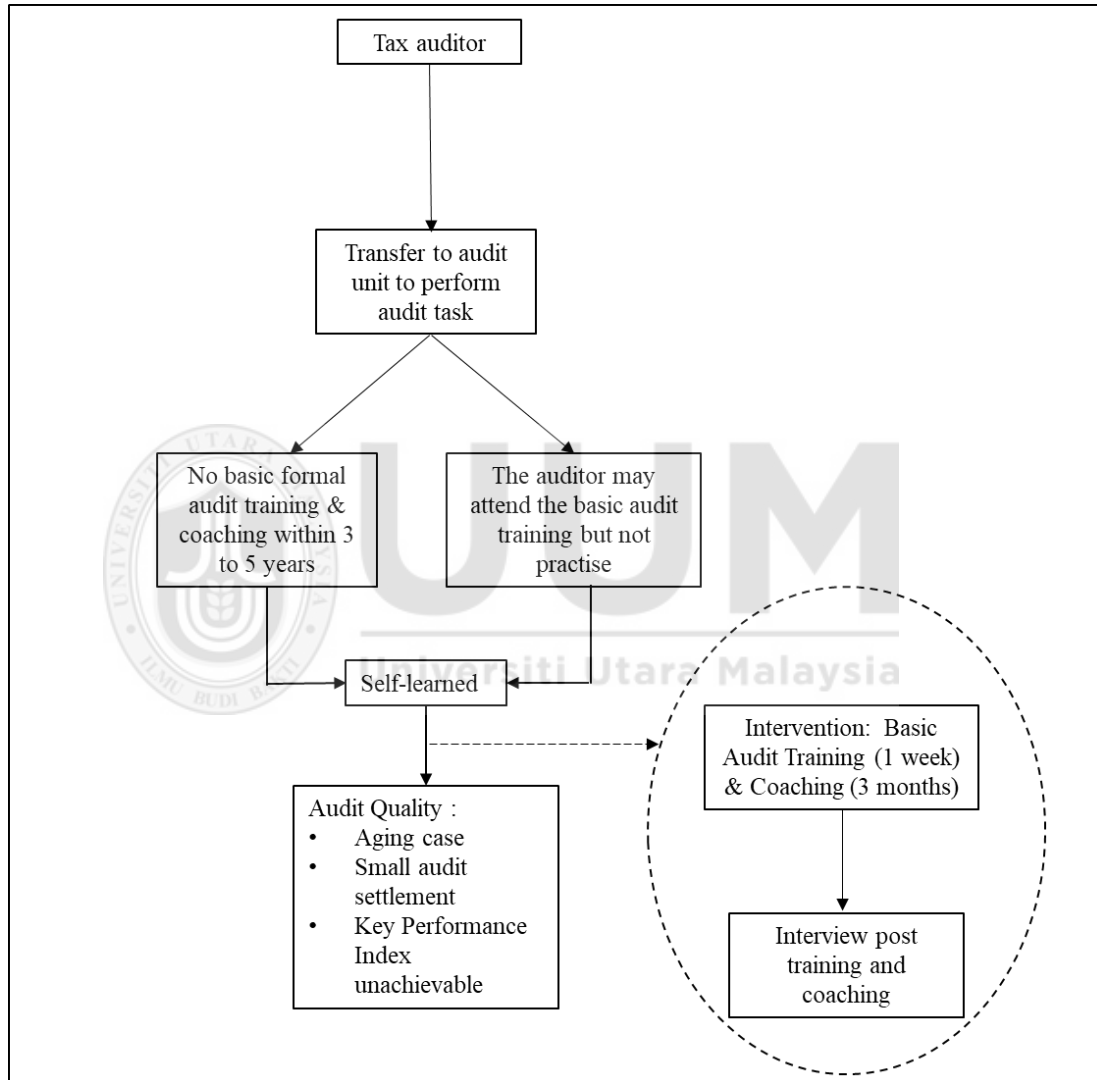


Figure 4.5
Conceptual Framework Before the Training and Coaching Intervention

The figure above showed that the auditors experienced the learning process through self learned and without proper training and coaching that resulted the audit aging cases, small audit settlement and KPIs unachievable.

Figure 4.6 below showed the improved conceptual framework that through the intervention training and coaching improved the competency of the auditors in performing the audit quality task.

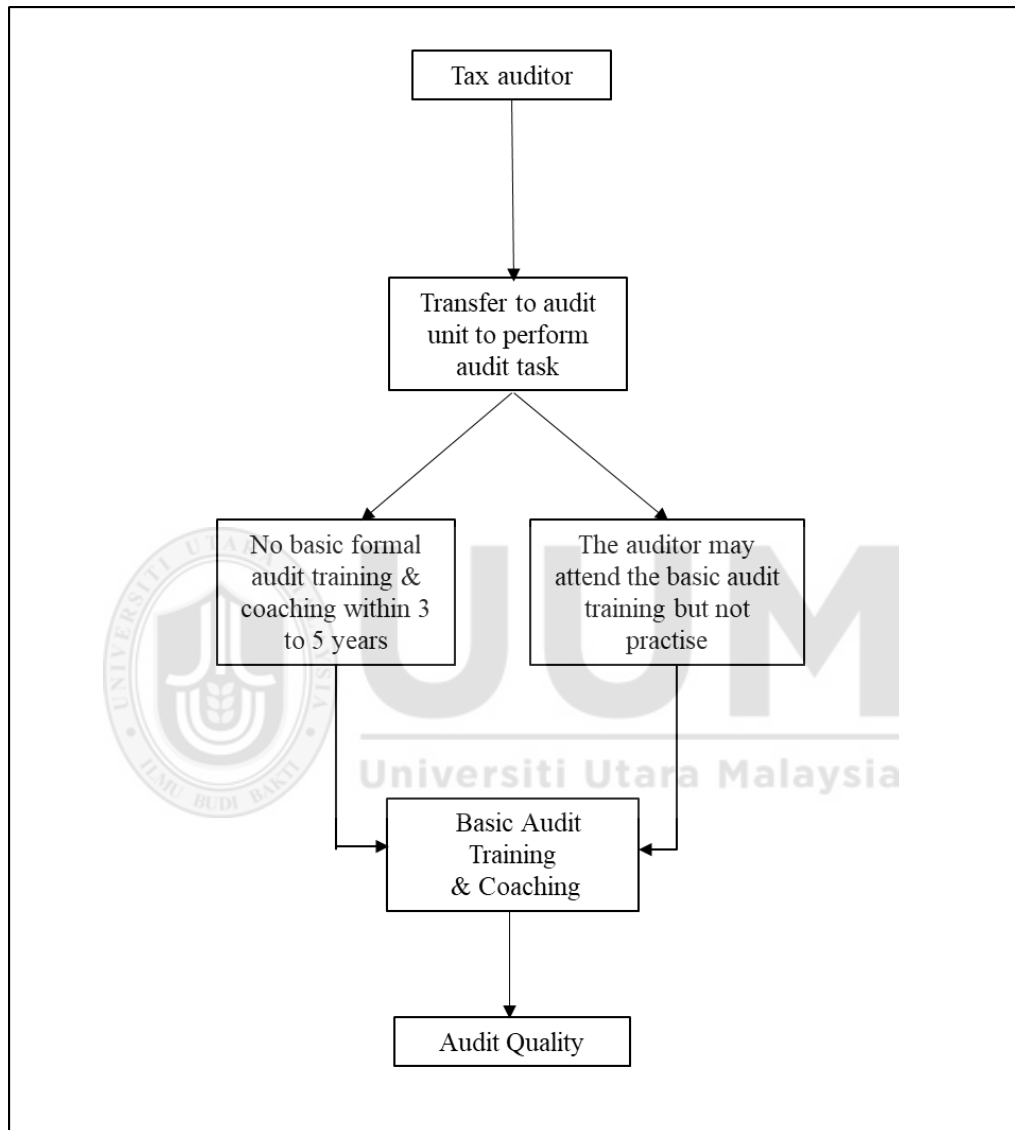


Figure 4.6
Improved Conceptual Framework After Training and Coaching Intervention

4.5 Chapter Summary

This chapter explains the findings based on six action research cycles conducted. The chapter also describes the findings based on the research questions of the study. The discussion is derived from the analysis of the transcribed data from the semi-structured

interviews. Based on the analysis, it can be concluded that providing training and coaching at the right time can significantly improve the level of competence of the auditors in performing the quality audit task. The conclusion and recommendations are discussed in the next chapter.



CHAPTER FIVE

CONCLUSION

5.1 Conclusion

This chapter summarizes the findings, describes how the action research addresses the research questions, and provides the relevant conclusions. The study's four objectives are: (i) to explore the understanding of audit quality among IRBM officers; (ii) to explore the current audit quality in IRBM; (iii) to identify the challenges to performing quality audit among the tax auditors in IRBM; and (iv) to improve the tax auditors' competency in performing their audit quality task. Despite some of its limitations, the study achieved all these objectives and answered the respective research questions.

The action research methodology implemented in this study has proven to be beneficial to performing audit quality task. During the action research cycle, the documentation review and semi-structured interview were conducted according to data collection procedure. The participants involved were audit officers, heads of audit unit, audit unit directors, branch directors, and tax compliance director.

The findings from the qualitative action research were analyzed by using thematic analysis to answer all the research questions. The audit quality was effectively improved by training and coaching through the six actions research cycles. The improved framework for this study explains when the right time is to deliver the training and coaching session to help perform audit quality task.

5.2 Contribution and Recommendation

5.2.3 Practical Contribution and Recommendation

This study contributes to the practice by highlighting the method to improve audit quality in the IRBM. Specifically, the study successfully improved the audit quality and increased the competence of the auditors through training and coaching provided at the right time. In addition to this, the training and coaching module will continue to be implemented at IRBM, Kuala Lumpur Bandar Branch, as instructed by the Branch Director when he saw the benefits and changes from the study. This program will be continuously conducted by the researcher according to the request by the Branch Director.

The training and coaching program received positive feedback from the participants. It is recommended that these activities also be offered at all IRBM branches with collaboration from MTA. The participants agreed that intervention of the training at the right time and continuous coaching by the researcher improved their audit quality and competence in performing audit tasks. This was also confirmed and agreed to by the participants after evaluating the impact on their audit task outcomes. They also suggested that this program must be implemented at all branches. In addition to this, they want this program to become one of the policies at all the branches. The IRBM and the MTA Training Centre can implement the suggestions given and take action to move forward and agile towards a new audit environment and demand.

This training and coaching module can be recommended to the other government agencies, for example, the Customs Department, since the officers also attend the basic audit technique module conducted by the MTA.

Improving the audit quality can lead to a fair audit settlement that can contribute to the nation's income and increase satisfaction of the taxpayers because the auditors also educate the taxpayers as per the agreed upon audit settlement.

5.2.4 Knowledge Contribution and Recommendation

First, this study applied the action research process as a research strategy; therefore, this process has contributed to the knowledge in a different context in the tax environment.

This study also based on the Competency-Based Training Theory. This theory indicates that with structured training or practice, the individual's knowledge, skills and behavior towards high performance will change. The next supporting theory in this study is the Human Capital Theory which notes that training and education can improve the productivity and efficiency of employees. This study is also supported by a methodology-related theory, i.e., Researching Real-World Problem Theory. This study confirms the use of these theories add to the knowledge related to the vital issue on performing audit quality task highlighted in this study.

Lastly, this study confirms the use of competency-based training theory, human capital theory and researching real-world problem theory add to the knowledge related to the vital issue on performing audit quality.

5.3 Research Limitations and Suggestions for Future Research

Although the study contributes new knowledge and provides answers to the research questions, this study has limitations that need to be acknowledged. The first limitation is the research focused on semi-structured interviews and focus group that might not

be generalizable to other institutions. Secondly, the research may involve more participants from other IRBM branches with different education backgrounds and positions. Due to the covid-pandemic, the researcher unable to get the permission to conduct this research at other IRBM branch. Through emancipatory action research, the study may be able to identify current issues at different businesses.

Finally, the action research was conducted during the COVID-19 situation. Thus, the researcher had to take a longer time to schedule the training, coaching, observation, and interview, in order to follow the government's standard operating procedure.

The research aims and objectives have been achieved by the intervention of training and coaching albeit with several limitations. From the limitations stated above, further research is necessary with a new training module and coaching. The research should be conducted in other IRBM branches involving different participants, including the auditors and heads of unit. The research should also be conducted during normal situations to see the time effectiveness because time is one of the main factors to performing a good audit quality. These recommendations will be presented to the MTA Director and to other IRBM branches for further action.

In addition to further research, implementing new ways of training and coaching will change the competence of auditors in performing the audit task at a new environment and demand, as faced by the IRBM auditors. Recently, the CEO of IRBM required the auditors to perform the audit task with the right intentions of educating the taxpayers. Thus, with effective training and coaching, the audit quality task can be improved for the benefit of the organization and the society.

REFERENCES

- Abbott, L. J., Daugherty, B., Parker, S., & Peters, G. F. (2016). Internal Audit Quality and Financial Reporting Quality: The Joint Importance of Independence and Competence. *Journal of Accounting Research*, 54(1), 3–40. <https://doi.org/10.1111/1475-679X.12099>
- Albitar, K., Gerged, A. M., Kikhia, H., & Hussainey, K. (2020). Auditing in times of social distancing: The effect of COVID-19 on auditing quality. *International Journal of Accounting & Information Management*
- Akdere, M. (2003). Action research paradigm in the field of training and development. *Journal of European Industrial Training*, 27(8), 413–422. <https://doi.org/10.1108/03090590310498559>
- Al-Khaddash, H., Al Nawas, R., & Ramadan, A. (2013) Factors Affecting the Quality of Auditing: The Case of Jordanian Commercial Banks. *International Journal of Business and Social Science*, 4(11), 206-222.
- Ali, M., Pirayesh, R., & Salehi, M. (2009). Audit Competence and Audit Quality: Case in Emerging Economy. *International Journal of Business and Management*, 4(2). <https://doi.org/10.5539/ijbm.v4n2p17>
- Aldhizer, G.R., Miller, J.R., & Moraglio, J.F. (1995). Common Attributes of Quality Audits. *Journal of Accountancy*, 179, 61.
- Alhejji, H., Garavan, T., Carbery, R., O'Brien, F., & McGuire, D. (2016). Diversity Training Program Outcomes: A Systematic Review. *Human Resources Development*, 27(1), 95–149. <https://doi.org/10.1002/hrdq>
- Amit, R., & Paul J. H. Schoemaker. (1993). Strategic Assets and Organizational Rent. *Strategic Management Journal*, 14(1), 33–46. <http://www.jstor.org/stable/2486548>
- Ananiadou, K., & Claro, M. (2009). *21st Century Skills and Competences for New Millennium Learners in OECD Countries*. OECD Education Working Papers, No. 41. Paris: OECD Publishing.
- Antwi, S. K., & Hamza, K. (2015). Qualitative and quantitative research paradigms in business research: A philosophical reflection. *European journal of business and management*, 7(3), 217-225.
- Ardini, L. (2010). Pengaruh Kompetensi, Independensi, Akuntabilitas dan Motivasi terhadap Kualitas Audit. *Majalah Ekonomi Universitas Airlangga*, 20(3).

- Arens A. A. (2010). *Auditing assurance services and ethics in australia : an integrated approach* (8th ed.). Pearson Australia.
- Ashton, C., & Morton, L. (2005). Managing talent for competitive advantage: Taking a systemic approach to talent management. *Strategic HR review*, 4(5), 28-31.
- Asmara, R. Y. (2016). Effect Of Competence and Motivation of Auditors of The Quality of Audit: Survey On The External Auditor Registered Public Accounting Firm In Jakarta In Indonesia. *European Journal of Accounting, Auditing and Finance Research*, 4(1), 43-76.
- Ayu Amalia, F., Sutrisno, S., & Baridwan, Z. (2019). Audit Quality: Does Time Pressure Influence Independence and Audit Procedure Compliance of Auditor? *Journal of Accounting and Investment*, 20(1). <https://doi.org/10.18196/jai.2001112>
- Bakke, E. W. (1961). The Human Resources Function. *Management International*, 16-24.
- Barak, M., Watted, A., & Haick, H. (2016). Motivation to learn in massive open online courses: Examining aspects of language and social engagement. *Computers & Education*, 94, 49-60.
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/10.1177/014920639101700108>
- Becker, G. S., & Murphy, K. M. (1994). The Division of Labor, Coordination Costs, and Knowledge. In *Human Capital: A Theoretical and Empirical Analysis with Special Reference to Education, Third Edition* (pp. 299–322). National Bureau of Economic Research, Inc. <https://ideas.repec.org/h/nbr/nberch/11238.html>
- Becker, G. (1964). *Human capital investment* (1st ed.). New York: Columbian University Press.
- Becker, G. (2002). *The Age of Human Capital: Education in the Twenty-First Century* (ed. EP Lazear). Hoover Institution Press.
- Bedard, J. C., Johnstone, K. M., & Smith, E. F. (2010). Audit quality indicators: A status update on possible public disclosures and insights from audit practice. *Current Issues in Auditing*, 4(1), 12–19. <https://doi.org/10.2308/ciia.2010.4.1.C12>
- Bianchi, P., Carrera, N., & Trombetta, M. (2019). The Effects of Auditor Social and Human Capital on Auditor Compensation: Evidence from the Italian Small Audit Firm Market. *European Accounting Review*. In press

- Boakai, J. R., & Phon, S. (2020). *The Perceived Need for Audit and Audit Quality in the Public Sector : A Study of Public Corporations in Liberia*. (Master's dissertation, Kristianstad University).
<https://researchportal.hkr.se/en/studentTheses/the-perceived-need-for-audit-and-audit-quality-in-the-public-sect-4>
- Bobek, D. D., Daugherty, B. E., & Radtke, R. R. (2012). Resolving audit engagement challenges through communication. *Auditing: A Journal of Practice & Theory*, 31(4), 21-45
- Bolt, J. (1999). Trends in Executive Development, by Executive Development Associates. October, San Diego, CA.
- Bonello, A., Bonello, I., & Callus, A.-M. (2012). Inclusive education: The insider experience of two students in Malta. In A. Azzopardi (Ed.), *Roots to inclusive education: A question of wellbeing* (pp. 31–35). Lambert Academic Publishing.
- Bonner, S. E., & Lewis, B. L. (1990). Determinants of Auditor Expertise. *Journal of Accounting Research*, 28, 1–20. <https://doi.org/10.2307/2491243>
- Bonner, S.E., and Pennington, N. (1991). Cognitive Processes and Knowledge as Determinants of Auditor Expertise. *Journal of Accounting Literature*, 10, 1–50.
- Boon, K., McKinnon, J., & Ross, P. (2008). Audit service quality in compulsory audit tendering. *Accounting Research Journal*, 21(2), 93–122.
<https://doi.org/10.1108/10309610810905917>
- Borg, J., & Scott-Young, C. M. (2020). Employers’ perspectives on work readiness in construction: are project management graduates hitting the ground running? *International Journal of Managing Projects in Business*, 13(6), 1363–1379.
<https://doi.org/10.1108/IJMPB-10-2019-0238>
- Boynton, W.C, Johson, R.N. & Kell, W.G. (2006). *Modern Auditing* (7th ed). John Wiley & Sons, Inc.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research In Psychology*, 3(2), 77-101.
- Breakwell G. M. (2006). *Research Methods in Psychology* (3rd. ed.). SAGE.
- Briggs A. R. J. & Coleman M. (2007). *Research Methods in Educational Leadership and Management* (2nd ed.). SAGE Publications.
- Brightwell, A., & Grant, J. (2013). Competency-based training: Who benefits? *Postgraduate Medical Journal*, 89(1048), 107–110.
<https://doi.org/10.1136/postgradmedj-2012-130881>

- Bronner S. E. (2011). *Critical Theory: A Very Short Introduction*. Oxford University Press.
- Brown, Megan E.L. & Dueñas, Angelique N. (2020). A Medical Science Educator's Guide to Selecting a Research Paradigm: Building a Basis for Better Research. *Medical Science Educator*, 30(1), 545-553.
- Carolita, M. K., & Rahardjo, S. N. (2012). Pengaruh Pengalaman Kerja, Independensi, Objektivitas, Integritas, Kompetensi, Dan Komitmen Organisasi Terhadap Kualitas Hasil Audit. (Studi Pada Kantor Akuntan Publik DiSemarang). *Diponegoro Journal of Accounting*, 1(1), 771-780.
- Carr, W., & Kemmis, S. (2003). *Becoming Critical: Education Knowledge and Action Research*. Routledge.
- Carter, A. (2001). *Executive Coaching: Inspiring Performance at Work* (p. 38). Institute for Employment Studies.
- Cavanaugh, M. A., & Noe, R. A. (1999). Antecedents and consequences of relational components of the new psychological contract. *Journal of Organizational Behavior: The International Journal of Industrial, Occupational and Organizational Psychology and Behavior*, 20(3), 323-340.
- Chartered Institute of Internal Auditors (2020). *Internal Audit Code of Practice*. Retrieved from <https://www.iaa.org.uk/internal-audit-code-of-practice> Accessed on September 20, 2020
- Che, L., Hope, O.-K., & Langli, J. C. (2020). How Big-4 Firms Improve Audit Quality. *SSRN Electronic Journal, January*. <https://doi.org/10.2139/ssrn.3364952>
- Chen, Y.S., Chang, B.G. & Lee, C.C. (2008). The association between continuing professional education and financial performance of public accounting firms", *International Journal of Human Resource Management*, 19(9), 1720- 37.
- Chen, Y.-S., Yang, C.-C., & Yang, Y.-F. (2020). Higher Academic Qualifications, Professional Training and Operating Performance of Audit Firms. *Sustainability*, 12(3), 1254. <https://doi.org/10.3390/su12031254>
- Cheng, R. H., Engstrom, J. H., & Kattelus, S. C. (2002). Educating government financial managers: University collaboration between business and public administration. *The Journal of Government Financial Management*, 51(3), 10.
- Choong, K. F., & Lai, M. L. (2008, March 27-28). Tax practitioners' perception on tax audit and tax evasion: Survey evidence in Malaysia. Paper presented at 8th International Business Research Conference, Dubai
- Coderre, D.G. (1993). Automating the audit function. *The Internal Auditor*, 50(5), 18-26.

- Cohen, M. A., Eliashberg, J., & Ho, T. H. (2000). An analysis of several new product performance metrics. *Manufacturing & Service Operations Management*, 2(4), 337-349.
- Coleman, M., & Briggs, A. R. (Eds.). (2002). *Research Methods in Educational Leadership and Management*. Sage.
- Corbella, S., Florio, C., Gotti, G., & Mastrolia, S. A. (2015). Audit firm rotation, audit fees and audit quality: The experience of Italian public companies. *Journal of International Accounting, Auditing and Taxation*, 25, 46–66. <https://doi.org/https://doi.org/10.1016/j.intaccaudtax.2015.10.003>
- Creswell, J. W., & Tashakkori, A. (2007). Editorial: Differing Perspectives on Mixed Methods Research. *Journal of Mixed Methods Research*, 1(4), 303–308. <https://doi.org/10.1177/1558689807306132>.
- Creswell, J.W. (2008). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. SAGE Publications.
- Crook, T. R., Todd, S. Y., Combs, J. G., Woehr, D. J., & Ketchen, D. J., Jr. (2011). Does human capital matter? A meta-analysis of the relationship between human capital and firm performance. *Journal of Applied Psychology*, 96(3), 443–456. <https://doi.org/10.1037/a0022147>
- DeAngelo, L. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 189–199
- Deane, F. P., Andresen, R., Crowe, T. P., Oades, L. G., Ciarrochi, J., & Williams, V. (2014). A comparison of two coaching approaches to enhance implementation of a recovery-oriented service model. *Administration and Policy in Mental Health and Mental Health Services Research*, 41(5), 660-667.
- Deeprouse, D. (2006). *How to recognize & reward employees: 150 ways to inspire peak performance*. Amazon Books.
- Delaney, J. T., & Huselid, M. A. (1996). The impact of human resource management practices on perceptions of organizational performance. *Academy of Management Journal*, 39(4), 949–969. <https://doi.org/10.2307/256718>
- DelDelker, P. V. (1990). *Basic Skills Education in Business and Industry: Factors for Success or Failure*. Contractor Report, Office of Technology Assessment, United States Congress.
- Denzin, N. K. (1989). *Interpretive biography*. SAGE Publications Inc., <https://dx.doi.org/10.4135/9781412984584>

- Dick, B. (2002). Postgraduate programs using action research. *The Learning Organization*, 9(4), 159–170. <https://doi.org/10.1108/09696470210428886>
- Elliot, J. (1991). *Action research for educational change*. McGraw-Hill Education (UK).
- Fargher, N. L., Mayorga, D., & Trotman, K. T. (2005). A field-based analysis of audit workpaper review. *Auditing: A Journal of Practice and Theory*, 24(2), 85- 110. <https://doi.org/10.2308/aud.2005.24.2.85>
- Fishman, S. M., & McCarthy, L. P. (1998). *John Dewey and The Challenge Of Classroom Practice*. Teachers College Press.
- Flick, U. (2007). Concepts of triangulation. In *Managing quality in qualitative research* (pp. 38-54). SAGE Publications, Ltd, <https://dx.doi.org/10.4135/9781849209441.n4>
- Flint, S. (1988). The Protection of Domestic Workers in South Africa: A comparative study (Part 1). *Industrial Law Journal*, 9, 187.
- FRC (2008). *The Audit Quality Framework*. Financial Reporting Council.
- Foyster, J., (1990). *Getting to grips with competency-based training and assessment*. (ERIC: ED 317849) TAFE National Centre for Research and Development.
- Furiady, O., & Kurnia, R. (2015). The Effect of Work Experiences, Competency, Motivation, Accountability and Objectivity towards Audit Quality. *Procedia - Social and Behavioral Sciences*, 211, 328–335. <https://doi.org/10.1016/j.sbspro.2015.11.042>
- Furqan, A. C., Wardhani, R., Martani, D., & Setyaningrum, D. (2020). The effect of audit findings and audit recommendation follow-up on the financial report and public service quality in Indonesia. *International Journal of Public Sector Management*, 33(5), 535–559. <https://doi.org/10.1108/IJPSM-06-2019-0173>
- Gersten, R., Morvant, M., & Brengelman, S. (1995). Close to the classroom is close to the bone: Coaching as a means to translate research into classroom practice. *Exceptional Children*, 62(1), 52-66.
- Gibbins, M., & Wright, A. M. (1999). Expertise and knowledge management in public accounting professional services firms: a North American perspective. *Australian Accounting Review*, 9(19), 27-34.
- Gillies, D. (2015). Human Capital Theory in Education. *Encyclopedia of Educational Philosophy and Theory*, 1–5. <https://doi.org/10.1007/978-981-287-532-7>

- Glover, S. M., Prawitt, D. F., & Wilks, T. J. (2005). Why Do Auditors Over-Rely on Weak Analytical Procedures? The Role of Outcome and Precision. *Auditing: A Journal of Practice & Theory*, 24, 197-220.
- Grant, R. M. (1991). The Resource-Based Theory of Competitive Advantage: Implications for Strategy Formulation. *California Management Review*, 33(3), 114–135. <https://doi.org/10.2307/41166664>.
- Greenbank, P. (2000). Training micro-business owner-managers: a challenge to current approaches. *Journal of European Industrial Training*, 24(7), 403-411.
- Green, W. (2008). Are Industry Specialists More Efficient and Effective in Performing Analytical Procedures? A Multi-stage Analysis. *International Journal of Auditing*, 12(3), 243–260. <https://doi.org/https://doi.org/10.1111/j.1099-1123.2008.00383.x>
- Grix, J. (2002). Introducing students to the generic terminology of socialresearch. *Politics*, 22(3), 175-186.
- Grundy, S. (1987). *Curriculum: Product or Praxis?* (1st ed.). Routledge. <https://doi.org/10.4324/9780203058848>
- Grotelueschen, A. D. (1990). *The effectiveness of mandatory continuing education for licensed accountants in public practice in the state of New York*. Special report by the Mandatory Continuing Education Study Committee, New York State Board for Public Accountancy. Albany, NY: New York State Education Department.
- Guba, E. G., & Lincoln, Y. S. (1994). Competing paradigms in qualitative research. In N. K. Denzin & Y. S. Lincoln (Eds.), *Handbook of Qualitative Research* (pp.105–117). Sage Publications, Inc.
- Gul, F. A., Wu, D., & Yang, Z. (2013). Do Individual Auditors Affect Audit Quality? Evidence from Archival Data. *The Accounting Review*, 88(6), 1993–2023. <http://www.jstor.org/stable/23525961>
- Guthrie, H. (2009). *Competence and Competency-based Training: What the Literature Says*. National Centre for Vocational Education Research.
- Hamdan, S. L., Jaffar, N., Razak, R. A., & Salleh, N. M. Z. N. (2017). The effects of internal auditor's competency and whistleblowing mechanism on fraud detection in Malaysia. *International Journal of Applied Business and Economic Research*, 15(24), 369–388.
- Harding, N., & Trotman, K. T. (2009). Improving assessments of another auditor's competence. *Auditing: A Journal of Practice & Theory*, 28(1), 53-78.

- Hay, D., & Davis, D. (2004). The voluntary choice of an auditor of any level of quality. *Auditing: A Journal of Practice & Theory*, 23(2), 37-53.
- Hayes, D. G., & Singh, A. A. (2012). *Qualitative inquiry in clinical and educational settings*. The Guilford Press
- Healy, M., & Perry, C. (2000). Comprehensive criteria to judge validity and reliability of qualitative research within the realism paradigm. *Qualitative Market Research: An International Journal*, 3(3), 118-126.
<https://doi.org/10.1108/13522750010333861>
- Herda, D. N., Cannon, N. H., & Young, R. F. (2018). The Effects of Supervisor Coaching and Workplace Mindfulness on Audit Quality-Threatening Behavior among Staff Auditors. *Current Issues in Auditing*, 13(1), P1-P6.
<https://doi.org/10.2308/ciia-52324>
- Herda, D. N., Cannon, N. H., & Young, R. F. (2019). Workplace mindfulness and its effect on staff auditors' audit quality-threatening behavior. *Behavioral Research in Accounting*, 31(1), 55-64.
- Heron J. (1996). *Co-operative Inquiry: Research Into The Human Condition*. Sage Publications.
- Heron, J., & Reason, P. (1997). A participatory inquiry paradigm. *Qualitative inquiry*, 3(3), 274-294.
- Ho, S., & Hutchinson, M. (2010). Internal audit department characteristics/activities and audit fees: Some evidence from Hong Kong firms. *Journal of International Accounting, Auditing and Taxation*, 19(2), 121-136.
- Hodge, S. (2007). The Origins of Competency-Based Training. *Australian Journal of Adult Learning*, 47(2), 179-209.
- Honey P. & Mumford A. (1992). *The manual of learning styles* (3rd ed.). P. Honey.
- Holter, I. M., & Schwartz-Barcott, D. (1993). Action research: what is it? How has it been used and how can it be used in nursing? *Journal of Advanced Nursing*, 18(2), 298-304.
- Horkheimer, M. (1972). Traditional and critical theory. *Critical theory: Selected essays*, 188(243), 1-11.
- Houghton, K. A., & Jubb, C. A. (1998). The Function of the Auditor-General: Independence, Competence and Outsourcing—the Policy Implications. *Australian Accounting Review*, 8(15), 30-35.

- Howell, K. E. (2016). Paradigm of Inquiry: Critical theory and constructivism. In *Corporate Governance in Africa* (pp. 29-46). Palgrave Macmillan.
- Hussain, H., & Manaf, N. A. A. (2019). An action research methodology into the interpretation on withholding tax: in the case of the inland revenue board of Malaysia. *Indian-Pacific Journal of Accounting and Finance*, 3(1), 23-32.
- Hussin, M. R. A., Alias, R. A., & Ismail, K. (2013). An action research approach for the development of cost management skills training programme among the owners of Small and Medium Enterprises (SMEs) in Malaysia. *Procedia-Social and Behavioral Sciences*, 91, 515-521.
- Hussin, M. R. A., Ismail, K., & Alias, R. A. (2015). The Process of Developing Costing Skills Course for Small and Medium Enterprises“(SMES) Training Programmes. *Proceedings of Universiti Sains Malaysia*, 172.
- IAASB. (2014). *A Framework for Audit Quality, Key Elements That Create Environment for Audit Quality*. International Auditing and Assurance Standards Board.
- IIA (The Institute of Internal Auditors Global) (2013), *Global Internal Audit Competency Framework*, available at: <http://www.theiia.org> (accessed 14 January 2015).
- Ilmiyati, F., & Suhardjo, Y. (2012). Pengaruh Akuntabilitas dan Kompetensi auditor terhadap kualitas audit. *Jurnal Akuntansi*, 1(1), 43-55.
- Isa, K., & Pope, J. (2011). Corporate tax audits: Evidence from Malaysia. *Global Review of Accounting and Finance*, 2(1), 42-56.
- Ismail, A. H., Merejok, N. M., Dangi, M. R. M., & Saad, S. (2020). Does audit quality matters in Malaysian public sector auditing? *International Journal of Financial Research*, 10(3), 203–215. <https://doi.org/10.5430/ijfr.v10n3p203>
- Jefferies, D., Johnson, M., Nicholls, D., & Lad, S. (2012). A ward-based writing coach program to improve the quality of nursing documentation. *Nurse Education Today*, 32(6), 647-651.
- Jiang, K., Lepak, D. P., Hu, J., & Baer, J. C. (2012). How does human resource management influence organizational outcomes? A meta-analytic investigation of mediating mechanisms. *Academy of management Journal*, 55(6), 1264-1294.
- Jones, K. K., Baskerville, R. L., Sriram, R. S., & Ramesh, B. (2017). The impact of legislation on the internal audit function. *Journal of Accounting & Organizational Change*, 13(4), 450–470. <https://doi.org/10.1108/JAOC-02-2015-0019>

- Joyce, B., & Showers, B. (1982). The coaching of teaching. *Educational Leadership*, 40(1), 4-10.
- Kelliher, F., Foley, A., & Frampton, A. M. (2009). Facilitating small firm learning networks in the Irish tourism sector. *Tourism and Hospitality Research*, 9(1), 80-95.
- Kharismatuti, N., & Hadiprajitno, P. B. (2012). *Pengaruh Kompetensi Dan Independensi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi (Studi Empiris Pada Internal Auditor BPKP DKI Jakarta)* (Doctoral dissertation, Fakultas Ekonomika dan Bisnis).
- Kidd, S. A., & Kral, M. J. (2005). Practicing participatory action research. *Journal of Counseling Psychology*, 52(2), 187.
- Kim, S., & Harding, N. (2016). The Effect of a Superior's Perceived Expertise on the Predecisional Distortion of Evidence by Auditors. *Auditing: A Journal of Practice & Theory*, 36(1), 109–127. <https://doi.org/10.2308/ajpt-51508>
- Knechel, W. R. (2010). The importance of auditor judgment in improving audit quality. In *Plenary session, University of Kansas auditing symposium*.
- Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L. B., & Velury, U. K. (2013). Audit quality: Insights from the academic literature. *Auditing: A Journal of Practice & Theory*, 32(1), 385-421.
- Kolb, D.A. (1984). *Experiential Learning: Experience As The Source of Learning and Development*. Prentice-Hall.
- KPMG (2016). *Global profiles of fraudster: technology enables and weak controls fuel the fraud*. <https://assets.kpmg/content/dam/kpmg/pdf/2016/05/profiles-of-the-fraudster.pdf>
- Kroeger, L. (1993). Coaching the internal audit team to writing success. *Internal Auditor*, 50(4), 59-62.
- Lassila, D. R., Omer, T. C., Shelley, M. K., & Smith, L. M. (2010). Do Complexity, Governance, and Auditor Independence Influence whether Firms Retain Their Auditors for Tax Services? *Journal of the American Taxation Association*, 32(1), 1–23. <https://doi.org/10.2308/jata.2010.32.1.1>
- Launer, J. (2014). Supervision, mentoring and coaching. *Understanding Medical Education*, 12, 111.
- Leavy, P. (Ed.). (2014). *The Oxford Handbook of Qualitative Research*. Oxford University Press.

- Lee, S. C., Su, J. M., Tsai, S. B., Lu, T. L., & Dong, W. (2016). A comprehensive survey of government auditors' self-efficacy and professional Development for improving audit quality. *SpringerPlus*, 5(1), 1-25.
- Lee, G. J. (2012). Firm size and the effectiveness of training for customer service. *The International Journal of Human Resource Management*, 23(12), 2597–2613. <https://doi.org/10.1080/09585192.2011.637065>
- Lee, S. C., Su, J. M., Tsai, S. B., Lu, T. L., & Dong, W. (2016). A comprehensive survey of government auditors' self-efficacy and professional development for improving audit quality. *SpringerPlus*, 5(1), 1–25. <https://doi.org/10.1186/s40064-016-2903-0>
- Lepak, D. P., & Snell, S. A. (1999). The human resource architecture: Toward a theory of human capital allocation and development. *Academy of Management Review*, 24(1), 31-48.
- Lennox, C. S. (2016). Did the PCAOB's Restrictions on Auditors' Tax Services Improve Audit Quality? *The Accounting Review*, 91(5), 1493–1512. <http://www.jstor.org/stable/24907191>
- Lennox, C. S., & Wu, X. (2018). A review of the archival literature on audit partners. *Accounting Horizons*, 32(2), 1-35.
- Lewin, K. (1946). Action research and minority problems. *Journal of social Issues*, 2(4), 34-46.
- Liao, C., Rebecca Yen, H., & Li, E. Y. (2011). The effect of channel quality inconsistency on the association between e-service quality and customer relationships. *Internet Research*, 21(4), 458–478. <https://doi.org/10.1108/10662241111158326>
- Liao, T. S., Rice, J., & Martin, N. (2011). The role of the market in transforming training and knowledge to superior performance: evidence from the Australian manufacturing sector. *The International Journal of Human Resource Management*, 22(02), 376-394.
- Libby, R., & Luft, J. (1993). Determinants of judgment performance in accounting settings: Ability, knowledge, motivation, and environment. *Accounting, Organizations and Society*, 18(5), 425–450. [https://doi.org/https://doi.org/10.1016/0361-3682\(93\)90040-D](https://doi.org/https://doi.org/10.1016/0361-3682(93)90040-D)
- Lincoln, Y. S., Lynham, S. A., & Guba, E. G. (2011). Paradigmatic controversies, contradictions, and emerging confluences, revisited. *The Sage Handbook of Qualitative Research*, 4(2), 97-128.

- Loureiro, I., Sherriff, N., & Davies, J. K. (2009). Developing public health competencies through building a problem-based learning project. *Journal of Public Health, 17*(6), 417-424.
- Low, K.-Y. (2004). The Effects of Industry Specialization on Audit Risk Assessments and Audit-Planning Decisions. *The Accounting Review, 79*(1), 201–219. <http://www.jstor.org/stable/3203318>
- Lovell, B. (2018). What do we know about coaching in medical education? A literature review. *Medical education, 52*(4), 376–390. <https://doi.org/10.1111/medu.13482>.
- Louwers T. J. Ramsay R. J. Sinason D. H. Strawser J. R. & Thibodeau J. C.(2015). *Auditing & assurance services* (Sixth). McGraw-Hill Education.
- Mackellar, J. (2013). Participant observation at events: theory, practice and potential. *International Journal of Event and Festival Management, 4*(1), 56–65. <https://doi.org/10.1108/17582951311307511>
- Manual Prosedur Kerja Audit, 2018 Lembaga Hasil Dalam Negeri
- Mardijuwono, A. W., & Subianto, C. (2018). Independence, professionalism, professional skepticism. *Asian Journal of Accounting Research, 3*(1), 61–71. <https://doi.org/10.1108/AJAR-06-2018-0009>
- Marginson, S. (2019). Limitations of human capital theory. *Studies in Higher Education, 44*(2), 287–301. <https://doi.org/10.1080/03075079.2017.1359823>
- Botha, M. J., van der Merwe, M. E., Bester, A., & Albertyn, R. M. (2007). Entrepreneurial skill development: Participatory action research approach in a rural community. *Journal of Consumer Sciences, 35*.
- Martin, B. C., McNally, J. J., & Kay, M. J. (2013). Examining the formation of human capital in entrepreneurship: A meta-analysis of entrepreneurship education outcomes. *Journal of Business Venturing, 28*(2), 211–224. <https://doi.org/10.1016/j.jbusvent.2012.03.002>
- Mat Zain, M., Zaman, M., & Mohamed, Z. (2015). The effect of internal audit function quality and internal audit contribution to external audit on auditfees. *International Journal of Auditing, 19*(3), 134-147.
- McCowan, R. J. (1998). *Origins of competency-based training*. Buffalo (NY): Center for Development of Human Services. <http://www.bsc-cdhs.org>
- McGrath, H., & O'Toole, T. (2012). Critical issues in research design in action research in an SME development context. *European Journal of Training and Development, 36*(5), 508-526.

- Meinhardt, J., Moraglio, J. F., & Steinberg, H. I. (1987). Governmental audits: an action plan for excellence. *Journal of Accountancy*, 164, 86–91.
- Mincer, J. (1958). Investment in Human Capital and Personal Income Distribution. *Journal of Political Economy*, 66(4), 281–302. <http://www.jstor.org/stable/1827422>
- Ministry for Justice Culture and Local Government (2018), Chapter 497, Public Administration Act, available at: <http://www.justiceservices.gov.mt/DownloadDocument.aspx?app5lom&itemid58963> (accessed 17 September 2018).
- Minix, N., Martray, C.R., & Neel, J. (1987). *Development and use of a goal setting/attainment process designed to measure a teacher's ability to engage in professional growth and leadership initiatives*. Paper presented at the Annual Meeting of the Mid-South Educational Research Association, Mobile, Alabama.
- Mock, T. J., & Samet, M. G. (1982). *Multi-Attribute model for audit evaluation*. Auditing Symposium VI: Proceedings of the 1982 Touche Ross/University of Kansas Symposium on Auditing Problems, pp. 105-126
- Mohamed, Z., Mat Zain, M., Subramaniam, N., & Wan Yusoff, W. F. (2012). Internal audit attributes and external audit's reliance on internal audit: Implications for audit fees. *International Journal of Auditing*, 16(3), 268-285.
- Moradi, M., Salehi, M., & Khosropanah, R. (2011). A study of the knowledge of auditors in the field of tax laws: Evidence of Iran. *African Journal of Business Management*, 5(April), 3337–3344. <https://doi.org/10.5897/AJBM10.1454>
- Moroney, R., & Carey, P. (2011). Industry-versus task-based experience and auditor performance. *Auditing: A Journal of Practice & Theory*, 30(2), 1-18.
- Morris, T., & Empson, L. (1998). Organisation and expertise: An exploration of knowledge bases and the management of accounting and consulting firms. *Accounting, Organizations and Society*, 23(5-6), 609-624.
- Nadiah, A. H., Hajar, A. M. S., & Zarinah, A. R. (2017). The influence of core competency skills of IRBM tax auditors towards their performance. *Journal of Fundamental and Applied Sciences*, 9, 958–988. <https://doi.org/10.4314/jfas.v9i5s.68>
- Nafukho, F. M., Hairston, N. R., & Brooks, K. (2004). Human capital theory: Implications for human resource development. *Human Resource Development International*, 7(4), 545–551. <https://doi.org/10.1080/1367886042000299843>

- Nagy, A. L. (2014). PCAOB Quality Control Inspection Reports and Auditor Reputation. *Auditing: A Journal of Practice & Theory*, 33(3), 87–104. <https://doi.org/10.2308/ajpt-50752>
- Nelson, M. W., Proell, C. A., & Randel, A. E. (2016). Team-Oriented Leadership and Auditors' Willingness to Raise Audit Issues. *The Accounting Review*, 91(6), 1781–1805. <https://doi.org/10.2308/accr-51399>
- Nelson, M., & Tan, H. T. (2005). Judgment and decision making research in auditing: A task, person, and interpersonal interaction perspective. *Auditing: A journal of practice & theory*, 24(s-1), 41-71.
- North, J. (2010). Using 'coach developers' to facilitate coach learning and development: Qualitative evidence from the UK. *International Journal of Sports Science & Coaching*, 5(2), 239-256.
- Norton, R. E. (1987). *Competency-Based Education and Training: A Humanistic and Realistic Approach to Technical and Vocational Instruction*. Background Paper.
- Nowell, L. S., Norris, J. M., White, D. E., & Moules, N. J. (2017). Thematic analysis: Striving to meet the trustworthiness criteria. *International Journal of Qualitative Methods*, 16(1), 1609406917733847.
- O'Brien, R. (2001). An Overview of the Methodological Approach of Action Research. In R. Richardson (Ed.), *Theory and Practice of Action Research*. Joao Pessoa: Universidade Federal da Paraíba.
- O'Leary, C. (2009). An Empirical Analysis of the Positive Impact of Ethics Teaching on Accounting Students. *Accounting Education*, 18(4–5), 505–520. <https://doi.org/10.1080/09639280802532158>
- O'Leary, D. (2017) Configuring Blockchain Architectures for Transaction Information in Blockchain Consortia: The Case of Accounting and Supply Chain Systems. *Intelligent Systems in Accounting, Finance and Management*, 24(1), 138-47.
- Onwuegbuzie, A. J., Dickinson, W. B., Leech, N. L., & Zoran, A. G. (2009). A Qualitative Framework for Collecting and Analyzing Data in Focus Group Research. *International Journal of Qualitative Methods*, 1–21. <https://doi.org/10.1177/160940690900800301>
- Pan, G., & Seow, P. S. (2016). Preparing accounting graduates for digital revolution: A critical review of information technology competencies and skills development. *Journal of Education For Business*, 91(3), 166-175.

- Peecher, M. E., Piercey, M. D., Rich, J. S., & Tubbs, R. M. (2010). The Effects of a Supervisor's Active Intervention in Subordinates' Judgments, Directional Goals, and Perceived Technical Knowledge Advantage on Audit Team Judgments. *The Accounting Review*, 85(5), 1763–1786.
<https://doi.org/10.2308/accr.2010.85.5.1763>
- Peltier B. (2010). *The Psychology of Executive Coaching: Theory and Application* (second). Routledge/Taylor et Francis Group.
- Pickett, S. (2000). Developing internal audit competencies. *Managerial Auditing Journal*, 15(6), 265–278. <https://doi.org/10.1108/02686900010344179>
- Pinatik, S. (2021). The effect of auditor's emotional intelligence, competence, and independence on audit quality. *International Journal of Applied Business and International Management (IJABIM)*, 6(2), 55-67.
- Pisano, G. P. (1994). Knowledge, Integration, and the Locus of Learning: An Empirical Analysis of Process Development. *Strategic Management Journal*, 15, 85–100. <http://www.jstor.org/stable/2486812>
- Plant, K., Barac, K., & Sarens, G. (2019). Preparing work-ready graduates—skills development lessons learnt from internal audit practice. *Journal of Accounting Education*, 48, 33-47.
- Ployhart, R. E., & Moliterno, T. P. (2011). Emergence of the human capital resource: A multilevel model. In *The Academy of Management Review* (Vol. 36, Issue 1, pp. 127–150). Academy of Management.
<https://doi.org/10.5465/AMR.2011.55662569>
- Ponterotto, J. G. (2005). Qualitative research in counseling psychology: A primer on research paradigms and philosophy of science. *Journal of Counseling Psychology*, 52(2), 126.
- Prahalad, C.K. & Hamel, G. (1990) The Core Competence of the Corporation. *Harvard Business Review*, 79-91.
- Prawitt, D. F., Smith, J. L., & Wood, D. A. (2009). Internal Audit Quality and Earnings Management. *The Accounting Review*, 84(4), 1255–1280.
<http://www.jstor.org/stable/27784217>
- Psacharopoulos, G. (1985). Returns to Education: A Further International Update and Implications. *The Journal of Human Resources*, 20(4), 583–604.
<https://doi.org/10.2307/145686>

- Pucheta-Martínez, M. C., & De Fuentes, C. (2007). The impact of audit committee characteristics on the enhancement of the quality of financial reporting: An empirical study in the Spanish context. *Corporate governance: An International Review*, 15(6), 1394-1412.
- Qawqzeh, H. K., Wan Anisah, E., Norfadzilah, R., & Dakhlallah, M. M. (2020). Impact Of The External Auditor ' S Effectiveness On The Financial Reporting Quality : The Mediating Effect of Audit. *Journal of Critical Reviews*, 7(6), 1197–1208.
- Qi, B., Li, B., & Tian, G. (2015). What do we know about the variance of audit quality? An empirical study from the perspective of individual auditor. *Journal of Applied Business Research*, 31(1), 71–88. <https://doi.org/10.19030/jabr.v31i1.8991>
- Ramadhanis, S. (2012). Pengaruh kompetensi, kemandirian dan motivasi terhadap kualitas audit di inspektorat [The influence of competence, independence and motivation to audit quality at inspectorate]. *E-jurnal Binar Akuntansi*, 2, 76-83
- Reason P. & Bradbury H. (2008). *The Sage Handbook of Action Research: Participative Inquiry and Practice* (2nd ed.). SAGE.
- Reichelt, K. J., & Wang, D. (2010). National and office-specific measures of auditor industry expertise and effects on audit quality. *Journal of Accounting Research*, 48(3), 647-686.
- Reynolds, A. K. (2020). Academic coaching for learners in medical education: twelve tips for the learning specialist. *Medical Teacher*, 42(6), 616-621.
- Robbins, R. L., Ed, & National Education Association, Washington, DC. (1991). *The NEA 1991 Almanac of Higher Education*. National Education Association.
- Rose, A., J. Rose, K. Sanderson, & J. Thibodeau. (2017). When should audit firms introduce analyses of Big Data into the audit process?. *Journal of Information Systems*, 31(3) 81–99.
- Rothengatter, M. (2005). Social networks and tax (non-)compliance in a multicultural nation: Emerging themes from a focus-group study among ethnic minorities in Australia. *International Journal of Entrepreneurial Behaviour & Research*, 11, 280–314.
- Rothwell W. J. & Kazanas H. C. (2000). *Building in-house leadership and management development programs : their creation management and continuous improvement*. Quorum.
- Rowley, J. (2012). Conducting research interviews. *Management Research Review*, 35(3/4), 260–271. <https://doi.org/10.1108/01409171211210154>

- Ryan, G. (2018). Introduction to Positivism, Interpretivism and Critical Theory. *Nurse Researcher*, 25(4), 41-49.
- Rychen, D. S., & Salganik, L. H. (Eds.). (2003). *Key competencies for a successful life and well-functioning society*. Hogrefe Publishing.
- Sahinidis, A. G., & Bouris, J. (2008). Employee perceived training effectiveness relationship to employee attitudes. *Journal of European Industrial Training*, 32(1), 63–76. <https://doi.org/10.1108/03090590810846575>
- Salehi, M., Moradi, M., & Paydarmanesh, N. (2017). The Effect of Corporate Governance and Audit Quality on Disclosure Quality: Evidence from Tehran Stock Exchange. *Periodica Polytechnica Social and Management Sciences*, 25, 32–48. <https://doi.org/10.3311/PPso.8354>
- Samagaio, A., & Rodrigues, R. (2016). Human capital and performance in young audit firms. *Journal of Business Research*, 69(11), 5354–5359. <https://doi.org/10.1016/j.jbusres.2016.04.137>
- Samelson, D., Lowensohn, S., & Johnson, L. E. (2006). The determinants of perceived audit quality and auditee satisfaction in local government. *Journal of Public Budgeting, Accounting & Financial Management*, 18(2), 139–166. <https://doi.org/10.1108/JPBAFM-18-02-2006-B001>
- Sarkis, J., & Seol, I. (2006). An Analytic Network Process Model for Internal Auditor Selection. In K. D. Lawrence & R. K. Klimberg (Eds.), *Applications of Management Science: In Productivity, Finance, and Operations* (Vol. 12, pp. 215–234). Emerald Group Publishing Limited. [https://doi.org/10.1016/S0276-8976\(06\)12015-5](https://doi.org/10.1016/S0276-8976(06)12015-5)
- Saunders, M. N. K., Lewis, P., & Thornhill, A. (2012). *Research methods for business students* (6th ended.) Pearson Education.
- Schroeder, M.S., Solomon, I. & Vickrey, D. (1986). Audit Quality: The Perception Audit Committee, Chairperson and Audit Partners. *Auditing: A Journal of Practice and Theory*, 5(2), 86–94.
- Schultz, T. W. (1959). Investment in Man: An Economist's View. *Social Service Review*, 33(2), 109–117. <https://doi.org/10.1086/640656>
- Schultz, T. W. (1960). Capital Formation by Education. *Journal of Political Economy*, 68(6), 571–583. <https://doi.org/10.1086/258393>
- Schultz, T. W. (1961). Investment in Human Capital. *The American Economic Review*, 51(1), 1–17. <http://www.jstor.org/stable/1818907>
- Sukrisno, A., & Cenik, A. (2009). *Etika bisnis dan profesi*. Salemba Empat.

- Soltani, B. (2014). The anatomy of corporate fraud: A comparative analysis of high profile American and European corporate scandals. *Journal of Business Ethics*, 120(2), 251-274.
- South African Institute of Chartered Accountants (SAICA). (2019). *Competency Framework. Detailed guidance for the academic programme*. Retrieved from: <https://www.saica.co.za/Portals/0/LearnersStudents/documents/CompetencyFramework2019b.pdf>>
- Stacey, D., Murray, M. A., Légaré, F., Sandy, D., Menard, P., & O'Connor, A. (2008). Decision coaching to support shared decision making: A framework, evidence, and implications for nursing practice, education, and policy. *Worldviews on Evidence-Based Nursing*, 5(1), 25–35. <https://doi.org/10.1111/j.1741-6787.2007.00108.x>
- Strober, M. H. (1990). Human capital theory: Implications for HR managers. *Industrial Relations: A Journal of Economy and Society*, 29(2), 214- 239.
- Sue Englert, C., & Sugai, G. (1983). Teacher training: Improving trainee performance through peer observation and observation system technology. *Teacher Education and Special Education*, 6(1), 7-17.
- Sukriah, I., Akram, & Inapty, B. A. (2009). Pengaruh pengalaman kerja, independensi, obyektifitas, integritas dan kompetensi terhadap kualitas hasil pemeriksaan. *Jurnal. SNA XII*. Palembang.
- Sulaiman, N.A., Yasin, F. M. & Muhamad R. (2018). Perspective on audit quality: An Analysis. *Asian Journal of Accounting Perspective*, 11(1),1-27.
- Sulaiman, N. A., Shahimi, S., & Nashtar Singh, R. K. (2019). People and audit process attributes of audit quality: Evidence from Malaysia. *Management & Accounting Review (MAR)*, 18(2), 47-80.
- Sun, H., Teh, P. L., & Chiu, A. (2012). An empirical study on the websites service quality of Hong Kong small businesses. *Total Quality Management & Business Excellence*, 23(7-8), 931-947.
- Sun, P.-C., Hsu, W.-J., & Wang, K.-C. (2012). Enhancing the commitment to service quality through developmental and rewarding systems: CSQ consistency as a moderator. *The International Journal of Human Resource Management*, 23(7), 1462–1480. <https://doi.org/10.1080/09585192.2011.581632>
- Supriyatin, E., Ali Iqbal, M., & Indradewa, R. (2019). Analysis of auditor competencies and job satisfaction on tax audit quality moderated by time pressure (case study of Indonesian tax offices). *International Journal of Business Excellence*, 19(1), 119–136. <https://doi.org/10.1504/IJBEX.2019.101711>

- Susanto, A. (2015). What factors influence the quality of accounting information. *International Journal of Applied Business and Economic Research*, 13(6), 3995-4014.
- Sutton, S., & Lampe, J. (1990, February). Formulating a process measurement system for audit quality. In *Proceedings of University of Southern California Audit Judgment Symposium*.
- Sutton, S.G., (1993). Toward an Understanding of the Factors Affecting the Quality of the Audit Process. *Decision Sciences*, 24 (1), 88-105
- Tjun, L. T., Marpaung, E. I., & Setiawan, S. (2012). Pengaruh kompetensi dan independensi auditor terhadap kualitas audit. *Jurnal Akuntansi*, 4(1), 33-56.
- Thomas, C. W., Davis, C. E., & Seaman, S. L. (1998). Quality review, continuing professional education, experience and substandard performance: An empirical study". *Accounting Horizons*, 12(4), 340.
- Tidd, J. & Bessant, J.(2009). *Managing Innovation: Integrating Technological, Market and Organizational Change*. 4th edn. Chichester, John Wiley and Sons Ltd. *Management International Review*, 30(2), 181-193.
- Tobin, G. A., & Begley, C. M. (2004). Methodological rigour within a qualitative framework. *Journal of Advanced Nursing*, 48(4), 388-396.
- Undang-Undang No. 5, (2011) Tentang Akuntan Publik, Jakarta, Indonesia.
- Uysal, G. (2016). Cognitive Placement: Talent Management and Individual Performance. *Journal of Modern Accounting and Auditing*, 12(1), 60-63.
- Vicere, A. A. (1996). Executive education: The leading edge. *Organizational Dynamics*, 25(2), 67–81. [https://doi.org/https://doi.org/10.1016/S0090-2616\(96\)90026-1](https://doi.org/https://doi.org/10.1016/S0090-2616(96)90026-1)
- Wallace, J. F., & N. A. Campbell, (1988). *Statistical Methods for Cover Class Mapping using Remotely Sensed Data*. Unpublished report CSIRO, Australia.
- Wallace, W. A., & Campbell, R. L. (1988). State boards of accountancy: Quality review and positive enforcement programs. *Research in Accounting Regulation*, 2, 123-154.
- Wicaksono, R., & Mispiyanti, M. (2021). Influence of Competence, Independence, Spiritual Quotient, Emotional Quotient, and Audit Tenure on Audit Quality. *Jurnal Akuntansi*, 11(2), 137-148.

- Wijaya, I. A., & Yulyona, M. T. (2017). Does Complexity Audit Task, Time Deadline Pressure, Obedience Pressure, and Information System Expertise Improve Audit Quality?. *International Journal of Economics and Financial Issues*, 7(3), 398–403.
- Willerman, M., McNeely S. L. & Koffman, E. C. (1991). *Teacher helping teachers: Peer observation and assistance*. New York: Preager Publishers.
- Wu, T. H., Huang, S. M., Huang, S. Y., & Yen, D. C. (2017). The effect of competencies, team problem-solving ability, and computer audit activity on internal audit performance. *Information Systems Frontiers*, 19(5), 1133–1148. <https://doi.org/10.1007/s10796-015-9620-z>
- Yang, Y.-F., Chen, Y.-S., & Yang, L.-W. (2013). Gender gap, training and financial performance: evidence from public accounting industry. *The International Journal of Human Resource Management*, 24(19), 3697–3718. <https://doi.org/10.1080/09585192.2013.778313>
- Zahmatkesh, S., & Rezazadeh, J. (2017). The effect of auditor features on audit quality. *Tékhne*, 15(2), 79–87. <https://doi.org/https://doi.org/10.1016/j.tekhne.2017.09.003>
- Zhang, M., Xu, H., & Li, X. (2017). The effect of previous working relationship between rotating partners on mandatory audit partner rotation. *The International Journal of Accounting*, 52(2), 101-121.
- Zuber-Skerritt, O., & Perry, C. (2002). Action research within organisations and university thesis writing. *The Learning Organization*, 9(4), 171–179. <https://doi.org/10.1108/09696470210428895>

APPENDIX A

List of Courses Offered by Accounts and Audit Training Centre, Malaysia Tax Academy

No	Courses	(2018 and before) Number of Days	(2019 onwards) Number of Days
1	Kursus Asas Perkhidmatan (Modul Audit)	1	
2	Kursus Audit Percukaian Tahap 2	5	
3	Kursus Lanjutan Audit Percukaian	15	15
4	Kursus Perakaunan dan Simulasi Simpankira	5	5
5	Kursus Lanjutan Akaun Percukaian	10	5
6	Kursus Audit Kes Kontraktor Syarikat (Teori)	5	5
7	Kursus Audit Atas Elaun Pelaburan Semula (Teori)	3	3
8	Kursus Audit Kes Pemaju	5	5
9	Kursus Audit Atas Perbelanjaan Penyelidikan dan Pembangunan Operasi (Teori)		4
10	Kursus Ekonomi Digital	5	5
11	Kursus Digital Audit Tools: IDEA		5
12	Kursus Audit Perkhidmatan Professional	4	4
Total		58	56

APPENDIX B

List Of Courses Conducted by Accounts and Audit Training Centre, Malaysia Tax Academy

No	Courses	2017		2018		2019	
		Session	Participant	Session	Participant	Session	Participant
1	Kursus Asas Perkhidmatan (Modul Audit)	4	495	1	8		
2	Kursus Audit Percukaian Tahap 2	9	214	5	131		
3	Kursus Lanjutan Audit Percukaian			17	456	9	228
4	Kursus Perakaunan dan Simulasi Simpankira	1	18	5	307	3	191
5	Kursus Lanjutan Akaun Percukaian	15	415	2	53	9	232
6	Kursus Audit Kes Kontraktor Syarikat (Teori)	1	24	1	20	1	23
7	Kursus Audit Atas Elaun Pelaburan Semula (Teori)	2	42	3	67	3	65
8	Kursus Audit Kes Pemaju	1	20	1	23	1	23
9	Kursus Audit Atas Perbelanjaan Penyelidikan dan Pembangunan Operasi (Teori)					2	41
10	Kursus Ekonomi Digital					2	51
11	Kursus Digital Audit Tools: IDEA					1	20
12	Kursus Audit Perkhidmatan Professional			1	23	1	21
Total		33	1,228	36	1,088	32	895

Verbatim of The Participants and Focus Group Interviews

VERBATIM: PARTICIPANT 1

Dr. Zainal Abidin Md Yassin, Pengarah Jabatan Pematuhan Cukai

INTERVIEWER: RESEARCHER

1. Bagi Jabatan Pematuhan Cukai apakah definisi audit kualiti dan bagaimana audit kualiti dinilai?.
2. Apakah tahap audit kualiti bagi pegawai-pegawai audit di LHDNM?

Audit kualiti dan kompetensi pegawai audit terdiri daripada tiga elemen, iaitu kadar kejayaan berdasarkan jumlah penemuan, tempoh penyelesaian dan pencapaian KPI yang ditetapkan. Kes-kes audit yang melebihi tempoh dua belas bulan, kes-kes akan dikategorikan oleh sistem sebagai kes-kes bermasalah dan pegawai teknikal dari Jabatan Pematuhan akan bertanya tentang kes-kes ini dan mencadangkan jalan penyelesaian.

Bagi LHDNM, definisi audit kualiti diukur berdasarkan masa iaitu kes mesti diselesaikan dalam tempoh yang ditetapkan.

Pegawai audit mesti melengkapkan proses audit dalam tempoh tiga bulan bagi setiap kes dari tarikh surat yang dikeluarkan kepada pembayar cukai untuk lawatan audit atau dua belas bulan dari tarikh kes diagihkan kepada pegawai. Senarai jumlah kes audit yang perlu diaudit adalah dari Jabatan Pematuhan Cukai. Kes-kes audit telah diedarkan melalui sistem ini ke semua cawangan di Malaysia. Jabatan Pematuhan Cukai akan memantau perkembangan kes-kes yang telah diagihkan kepada setiap pegawai audit. Kes-kes audit yang telah melebihi tiga bulan atau dua belas bulan bergantung kepada tahun, Jabatan Pematuhan Cukai mengklasifikasikan bahawa juruaudit cukai memerlukan bantuan untuk menyelesaikan kes itu oleh jabatan pematuhan.

Terdapat beberapa faktor yang menyebabkan kelewatan dalam menyelesaikan kes iaitu kekurangan kemahiran teknikal audit dan pengetahuan, kesukaran mendapatkan dokumen daripada pembayar cukai kerana kekurangan kemahiran komunikasi dan

kemahiran rundingan. Masalah utama bagi kumpulan perniagaan pemilik tunggal adalah keadaan rekod yang tidak lengkap. Masalah ini juga dihadapi oleh Pihak Berkuasa Hasil Dalam Negeri Singapura dan telah dibincangkan dalam mesyuarat delegasi pada 10 Oktober, 2018. Dalam pengauditan kes rekod yang tidak lengkap, juruaudit cukai perlu memahami dan pakar dalam kaedah-kaedah audit untuk rekod yang tidak lengkap.

Pegawai audit juga mungkin mempunyai kemahiran teknikal dan pengetahuan yang rendah kerana pelbagai sebab dan faktor. Beberapa faktor termasuk perubahan dasar, sikap juruaudit sendiri, kecekapan, dan kemahiran komunikasi dan juga tidak meningkatkan pengetahuan profesional melalui latihan, pengalaman rakan sebaya dan pembelajaran sendiri. Setiap audit berbeza-beza dalam masa menyelesaikan kes, dan laporan audit akan diterima hanya apabila justifikasi dinyatakan dengan jelas. So kajian ini menyumbang dengan membantu organisasi dengan melihat semula faktor-faktor kursus latihan audit yang disediakan oleh Pusat Latihan Akaun dan Audit di Akademi Cukai Malaysia.

Di LHDNM, pihak pengurusan menggunakan data daripada Jabatan Pematuhan Cukai untuk mengukur kualiti audit dengan melihat kes-kes audit yang melebihi tiga bulan dan dua belas bulan. Perbezaan tempoh ini adalah disebabkan oleh perubahan dalam polisi. Sebelum Ogos 2019, aging adalah setelah melebihi tiga bulan dari tarikh lawatan audit dan bermula Ogos 2019 sehingga kini penuaan yang diambil adalah kes melebihi dua belas bulan dari tarikh sebutan kes yang diedarkan kepada juruaudit cukai ke dalam sistem. Yang paling penting ialah kes-kes yang diambil dari jabatan pematuhan cukai untuk kajian ini adalah pada kes-kes aging selepas pada peringkat C (proses lawatan audit) dan D (surat dan laporan penemuan pra audit) di Sistem Pengurusan Kes (CMS). Pada peringkat ini pegawai audit telah berkomunikasi dengan pembayar cukai. Kes-kes aging ni meningkat dari tahun ke tahun.

VERBATIM: PARTICIPANT 2

En Bacho Abd Karim, Pengarah Cawangan Cawangan Kuala Lumpur Bandar

INTERVIEWER: RESEARCHER

1. Boleh tuan kongsi pengalaman tuan sebagai pengarah cawangan iaitu berapa lama dan cawangan mana.

Pengalaman menjadi pengarah cawangan bermula 1 Julai 2015 ditempatkan di cawangan Keningau, Sabah, kemudian pada 1 November 2017, saya dipindahkan menjadi pengarah di cawangan Sandakan sehingga 30 November 2018 dan selepas itu saya dilantik menjadi pengarah di CKLB daripada 1 Disember 2018 sehinggalah kini, dan sebelum dilantik menjadi pengarah cawangan saya dilantik sebagai pengarah bahagian jabatan pengubalan semakan undang-undang pada 1 Januari 2015 sehingga saya dilantik menjadi pengarah cawangan Keningau.

2. Pada pendapat Tuan Pengarah tentang tahap audit kualiti pegawai audit.

Ok secara umumnya boleh dikatakan pegawai-pegawai audit ini mempunyai tahap kompetent yang bagus cumanya perlu digilap dengan lebih baik untuk mereka lebih mempunyai pengetahuan yang lebih baik sebab bila saya menjadi pengarah di cawangan Keningau contohnya mendapati banyak kes-kes di cawangan tersebut yang tertunggak atau yang tidak dapat diselesaikan kerana saya dapati pengurus-pengurus dan juga KU tidak membantu secara langsung pegawai-pegawai mereka, jadi apa yang saya lakukan di cawangan Keningau, begitu di cawangan Sandakan dan juga disini saya mengadakan satu yang saya sebutkan sebagai panel semakan kerja audit ya, saya telah mulakan di Keningau dahulu lagi dan di bawah semakan kerja audit ini pengarah cawangan dan pengurus dan KU terlibat secara langsung untuk membantu pegawai-pegawai audit ini menyelesaikan kes-kes mereka. Jadi boleh saya katakan secara keseluruhannya bagus kompetent cumanya kita ingin kompetentkan pegawai ini melalui proses penglibatan secara langsung pengarah cawangan, pengurus dan KU lah. Pegawai juga perlu faham bahawa audit kualiti merangkumi amaun audit, diselesaikan dalam masa yang ditetapkan dan mencapai KPI yang ditetapkan oleh ibu pejabat.

3. Apakah faktor-faktor yang mempengaruhi audit kualiti setiap pegawai audit

Ok saya setuju kalau kitakan bahawa aging itu merupakan salah satu indicator menunjukkan bahawa pegawai itu mempunyai pengetahuan audit yang baik kerana mereka mempunyai pengetahuan audit ataupun kepakaran dalam audit sudah tentu kes-kes yang mereka lakukankan boleh diselesaikan dalam tempoh yang tepat. Dan ini berdasarkan kepada pengalaman sayalah menjadi pengarah cawangan sayasangat-sangat bersetuju bahawa kebanyakan pegawai-pegawai ini kenapa mereka menjadi lewat atau lambat menyelesaikan kes-kes tersebut kerana mereka tidak mempunyai kompetensi dalam menyelesaikan sesuatu kes dan bila saya bandingkan dengan pegawai-pegawai yang bagus, bagus ni mereka boleh menyelesaikan kes-kes yang complex tapi diselesaikan dalam tempoh yang ditetapkan berbanding dengan mereka yang tidak mempunyai kompetensi yang bagus bila kes-kes complex sahaja mereka terpaksa menyelesaikan melebihi dari tempoh yang ditetapkan iaitu melebihi 4 bulan jadi saya setuju secara umumnya bahawa aging itu boleh digunakan sebagai indicator menunjukkan bahawa pegawai ini, mengukur audit kualiti tersebut tetapi banyaklah sebenarnya kalau nak tengok audit kualiti tetapi itu merupakan salah satu yang jelas yang boleh diukur.

4. Berdasarkan faktor-faktor tadi apakah kesan kepada prestasi Cawangan dan Lembaga secara keseluruhan

Ya Jadi bila pegawai tu tidak mempunyai audit kualiti yang bagus saya mendapati di cawangan saya sendiri disini di CKLB ini, kebanyakan kes-kes samada yang ditutup tanpa pelarasan, tanpa pelarasan ini maknanya tak ada apa-apa finding yang akan ditemui ataupun kes-kes akan diselesaikan melebihi daripada tempoh yang ditetapkan, sebab kedua-duanya berlaku disebabkan pegawai tidak kompetent ataupun yang disebutkan audit kualitilah, itu kesan dia dan bila ini berlaku menyebabkan cawangan tidak mencapai KPI yang ditetapkan terutama sekali KPI RM, sebab di LHDN ini ada 3 indicator KPI bagi audit iaitu KPI fail, kes dan RM, kebanyakan mereka ini boleh mencapai KPI fail dan kes tetapi RM agak sukar dan RM ini adalah indikator yang sangat baik untuk melihat pegawai itu bagus ataupun tidak dari segi knowledge mereka. Sebab saya mendapati mereka-mereka yang mempunyai kemahiran dalam kerja-kerja audit ini RM mereka tidak mempunyai masalah untuk dicapai tetapi kalau mereka mempunyai pengetahuan yang kurang tentang audit, kepakaran audit ataupun kemahiran teknikal berkenaan dengan cukai

saya melihat mereka ini susah untuk mencapai kpi RM tadi, itulah, itu kesan dial ah. Kesan secara langsung apabila mereak ini tidak mencapai tahap yang baik.

5. Adakah cawangan cklb mewakili cawangan-cawangan lain?

Bagus soalan itu sebab bila saya dah pergi ke 3 cawangan, saya dah pergi cawangan kecil, cawangan keningau cawangan kecil, Sandakan cawangan sederhana, CKLB cawangan besar, kalau kita keluarkan cawangan khas iaitu cawangan pembayar cukai industry khas dan juga multinational kita merupakan cawangan terbesar ataupun CKLB ni cawangan yang terbesar, ukuran terbesar itu dilihat kepada 2 perkara iaitu dari segi kutipan yang mana kutipan cklb ini melibatkan kutipan melebihi 7 billion, manakala yang kedua adalah merujuk kepada bilangan pegawai dan staff disinilah, itulah yang menunjukkan kami ini adalah cawangan yang besar, tetapi bila kita nak ukur dari segi audit, bila saya pergi kepada 3-3 cawangan tadi, bahawa isu atau pun masalah yang berlaku di semua cawangan ini berkait rapat dengan pengetahuan dan kemahiran aaa walaupun ia cawangan yang kecil, kalau pegawai tidak bagus dari segi kemahiran ataupun pengetahuan audit susah untuk menyelesaikan kes walaupun ia cawangan kecil dan juga fail-fail kecil begitu juga dengan cawangan sederhana sama juga susah nak diselesaikan, disini pula sama juga walaupun cawangan besar tetapi bila pegawai tidak mempunyai kepakaran atau kemahiran audit, susah juga nak menyelesaikan kes jadi dia punya, orang kata, kata kunci untuk menyelesaikan satu kes itu adalah dari segi pengetahuanlah saya nampak.

6. Apabila tuan menghadiri mesyuarat bersama- sama pengarah2 seluruh negara, Adakah masalah2 yang dinyatakan itu wujud di ke semua cawangan. Apa perbezaan di antara cawangan kecil, sederhana dan besar.

Saya setuju, saya setuju sangat kebanyakannya bila kita bermesyuarat samada diperingkat negeri atau ibu pejabat kebanyakan isu-isu yang dibangkitkan bila tidak mencapai KPI ini selalunya alasan yang kita berikan ataupun bukan alasan la, ataupun justifikasi yang diberikan oleh semua pengarah ni disebabkan oleh kegagalan pegawai menyelesaikan kes audit dalam tempoh yang ditetapkan, bila disemak secara dalam kenapa mereka tidak mencapai dalam tempoh yang ditetapkan kerana salah satunya adalah salah satunya adalah kerana mereka tidak mempunyai kompetensi dalam menyelesaikan kes, yang kedua kegagalan cawangan

tersebut membuat pemantauan yang rapi ke atas kes-kes yang dilakukan oleh pegawai, apa yang dimaksudkan dengan pemantauan, bila kita lihat, bila cawangan-cawangan yang mempunyai pemantauan yang baik di mana pengarah cawangan, pengurus dan KU terlibat secara langsung membuat pemantauan dan membantu pegawai2, kes-kes di cawangan tersebut boleh diselesaikan ataupun mencapai tahap yang ditetapkan ataupun KPI yang ditetapkan berbanding dengan cawangan2 di mana pengarah, pengurus dan KU yang tidak membuat pemantauan ini lah yang sering disebutkan oleh pihak pengurusanlah, ceo sendiri menekankan bahawa untuk memastikan cawangan mencapai KPI, pengarah cawangan, pengurus, KU perlu terlibat secara langsung dalam membantu cawangan atau membantu pegawai-pegawai dalam menyelesaikan kes-kes mereka.

7. Atas kesemua faktor dan masalah di manakah tahap kompetensi pegawai2. Ada perbezaan tak antara pegawai baru dan lama.

Pegawai baru dan pegawai lama, perbezaannya.. dah tentu perbezaan dari segi pengetahuan, pegawai lama mempunyai pengetahuan yang lebih baik kerana mereka telah melalui proses audit dan juga proses pembelajaran yang cukup Panjang berbanding dengan pegawai2 yang baru, itu beza yang pertama, beza yang kedua dari segi, pegawai baru boleh lah saya katakana mereka ni mudah untuk dibentuk, berbanding dengan pegawai-pegawai lama, bila pegawai lama ni yang mungkin latar belakang yang kurang bagus, bila kita buat sesuatu kaedah yang baru, ya, contohlah saya disini, dicklb ini saya mengamalkan, bukan mengamalkan, mengarahkan mereka untuk membentangkan semua kes-kes dalam pska, ada setengah2 pegawai lama ini sukar untuk menerima kaedah yang digunakan, alasan yang mereka gunakan mengambil masa yang Panjang, kerja, kpi terpaksa tak dapat dicapai dan sebagainya berbanding dengan pegawai-pegawai yang baru, mereka terlalu positif, bila kita sebut je minta adakan panel, mereka tak ada isu, berbnading dengan yang tadi tu alasan-alasan dibangkitkan tadi tu tak akan timbul sebab mereka mudah dibentuk dan mudah apa orang kata mudah di arahkan untuk melakukan benda-benda yang baru ni, itu yang saya tengoklah.

8. Apakah cara-cara yang paling berkesan untuk meningkatkan kompetensi pegawai audit.

Ok seperti mana saya sebutkan pada peringkat awal tadi berdasarkan kepada pemerhatian dan pengalaman saya beberapa tahun, 4 tahun dalam menjadi pengarah ni, kata kunci yang paling penting adalah pengetahuan lah sebenarnya, pengetahuan jika mereka mempunyai pengetahuan yang baik dari segi undang2 cukai dan juga berkenaan dengan audit, mereka akan bagus dalam menyelesaikan semua kes-kes yang dikerjakan jadi sebab itu saya di sini berdasarkan pengalaman saya sebab itu saya sangat-sangat mengalakkan perkongsiaan dalam semua perkara, bagaimana untuk membuat perkongsiaan tersebut saya sangat mengalakkan kes-kes dibentangkan dalam satu panel, panel semakan kerja audit, sebab bila dibuat dalam bentuk kumpulan, banyak idea dan juga pandangan2 yang boleh disampaikan dan dikongsikan berbanding jika dibuat secara individu, yea dimana saya mendapati sebelum di buat secara panel ini kebanyakan kes-kes ini diselesaikan dalam tempoh yang Panjang, yang kedua penyelesaiannya juga agak kecil dan jadi sebab itu saya selain dari pska saya juga sangat mengalakkan pegawai-pegawai ni membuat perbincangan dalamam dan juga perkongsiaan2 ilmu supaya mereka boleh mendalami sesuatu perkara itu dengan lebih baik jadi itulah yang saya nampak actually pengetahuan la

9. Bagi pendapat Tuan Pengarah apa platform yang sesuai untuk pegawai memperoleh ilmu pengetahuan ini?

Ya betul sebenarnya kalau diperingkat Lembaga ini sebenarnya ada banyak platform2 yang terlibat ataupun jabatan yang terlibat dalam membantu pegawai-pegawai dalam meningkatkan ilmu mereka dan tetapi sekarang ni yang saya lihat kita diperingkat awal dahulu kita diberikan kursus asas dan advance ini mungkin melibatkan dalam setahun -dua tahun, selepas tamat daripada kursus ini kebanyakan pegawai-pegawai kita tidak lagi, tidak ada lagi satu kursus yang ditetapkan untuk mereka hadir terpulanglah kepada mereka atau samada terpulang kepada cawangan untuk mengarahkan pegawai itu hadir. Jadi kalau missal kata kita mempunyai rangka kursus yang terancang maksud saya tadi, kalau gred E1 ni, pegawai2 ada kursus2 macam asas, advance bila mereka naik ke gred E4 contohnya kan mereka juga ada kursus khas untuk mereka, begitulah seterusnya, E4, L1, L2 supaya ilmu ini berkembang mengikut jawatan yang dipegang, itu yang pertama, yang kedua diperingkat cawangan juga pengetahuan2 ini perlu diperkembangkan melalui proses-proses yang atau program-program yang tertentu yang perlu

diaturkan oleh cawangan, soal individu itu memang perlu meningkatkan pengetahuan mereka sendiri tetapi diperingkat cawangan kita perlu ada satu program jugalah macam saya sebutkan tadi antara program2 yang kita adakan macam PSKA, PSKA ini adalah satu platform untuk meningkatkan pengetahuan, yang kedua perkongsiaan ilmu, yang mana benda ini kita sediakan kepada mereka terpulangnya kepada pegawai untuk mengambil ataupun tidak diperingkat apm mereka ada sediakan dan kita di peringkat cawangan pun memang mencalonkan pegawai-pegawai ini untuk

Hadir kursus2 berdasarkan kepada kepetingan ataupun latarbelakang mereka, kalau mereka daripada duti setem, kita akan hantar pegawai2 duti setem kalau audit kita kan hantar untuk audit. Tapi saya lihat tadi macam saya sebutkan tadi sepatutnya kursus kit aini bukan hanya bila kita hendak disahkan jawatan ataupun untuk tujuan kenaikan pangkat tapi selepas kita naik pangkat daripada E1 tadi hinggalah kepada JUSa dan sebagainya perlu ada kursus-kursus yang tersusun untuk meningkatkan pengetahuan so sekarang ini boleh saya simpulkan ia terpulangnya kepada individu ataupun pegawai itu sendiri untuk meningkatkan pengetahuan mereka, kalau mereka jenis orang kata ikut keadaan ataupun ikut kemahuan mereka yang setakat mana yang ada knowledge mereka setakat situ sahajalah, itulah saya punya pandangan.

10. Apakah peranan latihan dan coaching membantu kompetensi pegawai dan bagi pendapat en bacho bagaimana ia patut dilakukan agar ia lebih berkesan?

Secara teorinya memang bagus tau, training ni saya nampak training telah pun di adakan di cawangan, samada cawangan itu buat sendiri , atau diperingkat ibu pejabat, APM, especially apam ada latihan tu cumanya ada orang kata sekatan-sekatan sebab dia mempunyai limitasi kehendak kita nakkan latihan macam ni tetapi yang ditawarkan lain jadi mungkin itu ada limitasi dia, dari segi coaching pula, coaching ini memang sangat bagus ye, untuk membantu pegawai mengetahuisatu, apa kelemahan mereka dan bagaiman untuk kita membantu mereka meningkatkan kompetensi mereka, proses coaching ini bolehlah dilakukan samadadiperingkat unit antara KU dengan pegawai, ataupun antara pengurus dengan KU, ataupun antara pengarah dan KPP dan KU dan saya lihat di LHDN ini program coaching ini telah menjadi satu policylah diperingkat Lembaga, dimana pihak ibu

pejabat mengarahkan disemua cawangan untuk melaksanakan proses coaching dimana apa yang saya buat disini pun program-program coaching ini memang dilakukan dah, untuk meningkatkan Kerjasama dikalangan semua pegawai cumanya kaedah coaching itu pelbagai tetapi saya sangat setuju kalau training dan coaching ini merupakan dijadikan satu benda yang tersusun supaya ia boleh membantu pegawai-pegawai meningkatkan kompetensi mereka.

Saya kan kalau boleh la kan apm ni bila sesuatu latihan diadakan ia bukan hanya teori sahaja kalau boleh la kan, bukan hanya teori contohlah kalau missal kata latihan untuk asas duti setem patutnya apm ni akan meminta peserta2 sebab peserta2 yang terlibat ini adalah peserta2 yang memang membuat kerja-kerja duti setem, contohnya lah sepatutnya mereka mengajar teori dan juga mengajar secara praktikal, ini pernah dilakukan semasa saya sendirilah masa dulu mengambil kursus advance audit, proses audit apa yang kami diajar Ketika itu, mula2 diajarkan teori dan diminta pada masa itu supaya pegawai2 membawa kes yang sebenar, daripad acawangan untuk dibincang di apm, jadi kita dapat mendalami dengan lebih baik sesuatu latihan tadi dalam bentuk teori dan juga bentuk pratikal jadi kalau boleh di apm ni kalau mereka boleh sediakan macma tu saya sangat setuju lah supaya bend aitu diadakan.

Dulu masa tahun 2000, Ketika tahun saya advance,kursus audit tu teori dan praktikal, kemudian diubah dimana diwujudkan pusat latihan audit (PULADIT) Ketika itulah di jalan duta masa tu untuk menggantikan yang training yang dibuat di apm ke puladit, puladit ni memang sangat bagus kerana diajarkan secara praktikal dimana pegawai-pegawai kena bawa kes sebenar mereka dibincangkan jadi itu sangat2 pembantu pegawai-pegawai menyelesaikan kes dan lebih membantu pegawai memahami, tapi puladit tetapi puladit sekarang yang saya nampak setelah dikahwinkan dengan apm sorry to say lah macam dah tak nampak fungsi yang dulu, saya dah tak nampaklah puladit tu berfungsi seperti dulu lah tak tahu sebab apa, jadi kalau boleh diwujudkan balik puladit tu kerana puladit ini boleh membincangkan banyak isu, isu-isu yang berlaku dicawangan dibawa pergi puladit dan nanti pulak, puladit akan compile benda tu dan dikongsikan dengan semua pegawai2 audit, sekarang ni yang saya nampaklah, sorrylah kalau saya kata ni yang berlaku di apm sekarang ini more kepada teori sahaja, teori2 yang mungkin lapuk ataupun yang tak terkini, tidak mengikut apa yang berlaku di cawangan, jadi itu yang sangat-sangat

<p>rugilah yang saya nampak kenapa puladit itu tidak diteruskan kefungsiannya yang sama yang dulu tu</p>
<p>11. Adakah dengan latihan dan coaching memberi kesan secara langsung kepada kompetensi dan menghasilkan audit yang berkualiti.</p>
<p>Sangat-sangat setuju yang itu dan pembelajaran kena secara berterusan dia tak boleh terhenti disetakat kalau kita ni di pegawai eksekutif E1 sahaja sepatutnya bila semakin kita naik ke satu peringkat kursus2 itu berterusan tidak terputuslah</p>
<p>12. Seperti mana yang en bacho ketahui, saya ada beri training kepada pegawai baru dan lama (3 tahun) Bulan Jun yang lepas, dari pemerhatian en bacho ada perbezaan tak apabila saya menawarkan training audit ini pada waktu pegawai baru melaporkan diri dan termasuk pegawai yang lama yang belum menghadiri latihan audit di apm. Apakah kesan dari latihan dan coaching ini dan bagaimana mereka semasa perbentangan PSKA berbanding dengan pegawai yang tidak melalui proses training dan coaching ini?</p>
<p>Saya sekali nak ucapkan terima kasihlah kepada Puan Zuriahati kan sebab kebanyakan pegawai-pegawai yang mengikuti proses coaching you buat ni pegawai2 baru, bila kita sebut pegawai2 baru ini yang tidak mempunyai pengalaman berhubung dengan audit dan bila mereka mengikuti program ini, sya bandingkan dengan pegawai-pegawai yang masuk sesi coaching dengan pegawai yang tak masuk, sebab kita ramai pegawai-pegawai baru yang ditempatkan disini tapi untuk program ini saya difahamkan hanya melibatkan 5 orang sahaja, pegawai audit yang masuk adalah 21 orang so 5 orang yang terpilih so nampaklah beza dialah yang nampak beza sebab pegawai2 yang baru ni yang tak masuk coaching ni mereka akan pergi PSKA, PSKA ini wajib mereka bentangkan so banyak perkara yang mereka terpaksa diajar semasa PSKA, faham tak? Ini sepatutnya you buat macam ni, patut macam ni, tapi bila saya tengok pegawai yang masuk program ni, masih ada juga teguran-teguran yang perlu dibuat tetapi tidak banyak sebagaimana yang pegawai yang tidak ada proses coaching ini dan yang saya nampak ni yang proses kedu ini yang ada coaching, mereka dapat selesaikan dengan cepat. Kebanyakan kes yang dibentangkan akan tutup pada masa tu Cuma ada sedikit penambahan baikk yang mereka perlu buat berdasarkan kepada komen-komen baru berbanding dengan yang lain, kebanyakan kes akan buat balik dan bentang semula, so nampak memang ada perbezaan.</p>

13. Sebelum ini pegawai audit baru perlu menunggu untuk menghadiri latihan di APM selepas beberapa tahun, apakah kesan apabila pegawai baru lambat diberi latihan yang sepatutnya.

Betul, ya saya sangat setuju yang tu bila, sebab saya katakana tadi, asas paling penting ialah pengetahuan untuk membolehkan satu kes tu cepat diselesaikan atau kes tu diselesaikan dengan kualiti yang baik, bila disebabkan kualiti tu cepat dan ada RM, dia punya asas adalah pengetahuan, jadi bila saya nampak kan, saya bagi contoh ni sebelum mereka masuk coaching nilah ni pegawai2 baru, bila membentangkan dalam PSKA, saya selalu tanya mereka kenapa mereka tak menggunakan kaedah ini, kaedah ini dan kaedah itu, alasan mereka, tidak diajar, ialah memang betul tidak diajar sebab mereka tidak pergi kursus, jadi terpaksa semasa PSKA itu yang akan mengajarkan mereka yang ini you guna kan samada kaedah GP ratio, ataupun mean test, masa tu baru mereka tahu, sebab tu juga macamsaya sebutkan tadi bagusnya PSKA ni sebab membantu mereka, sebahagian dari proses coaching kan, katakanlah kalau tak a da PSKA ini, saya tak tahulah macam mana, bukan saya tak tahu tapi saya tahu sebab sebelum PSKA ini kebanyakan kestutup lambat, ambil masa sebab pegawai tak ada siapa yang ajar diorang terdiam, buntu dengan tak tahu nak buat apa dengan KU tidak mengajar dengan betul tapi bila ada apa yang puan Zuriahati buat ni sangat-sangat baguslah, kalau mereka tak ada proses ini, tak ada program ni mungkin mereka akan menunggu setahun lagi untuk tahu kaedah-kaedah itu, tapi dengan ada ni diorang, saya tengoklah masa mereka bentangkan tu, mereka dah tahu mereka nak gunakan apa, kaedah yang betul mereka nak gunakan, jadi sebab itulah tutup cepat.

14. Bagi pendapat en bacho, peringkat coaching ini diperingkat mana yang patut diperkenalkan atau diutamakan, diperingkat pengurus atau di peringkat ketua unit?

Ok, setuju sangat ni, ini soalan yang bagus ni...saya cerita ni berkenan dengan pengalaman saya, macam saya sebutkan diperingkat awal tadi, bila saya masuk di cawangan keningau saya tengok kenapa kes tak boleh tutup, kenapa kes tak boleh tutup ataupun melebihi 4 tahun jadi saya kaji, saya tengok rupa-rupanya apa yang berlaku, KU tidak memantau, yang kedua kenapa KU tidak memantau, kena tahu, sebab yang menjadi KU ni atau pengurus ni mereka juga tidak mempunyai pengetahuan tentang audit, ok jadi menyebabkan mereka tidak boleh bantu pegawai

mereka, mereka hanya tunggu atau mereka akan tanya kes dah selesai ke belum, tapi bila pegawai tanya macam mana nak selesaikan, aah kau selesaikan sendirilaaa, contoh macam itulah jadi sebenarnya saya di keningau saya libatkan sekali KU dengan pengurus dalam proses PSKA tu, so masing2 belajar dan kita bagitahu yang ini macam mana nak selesaikan jadi KU dan juga pengurus belajar dan dapat membantu pegawai tu tapi kalau kita ada satu program la, kalau saya nak buat, kalau saya, saya akan buat program khusus untuk KU dan pengurus, kalau boleh untuk mereka sendiri perlu diberikan apa ni program coaching untuk membantu untuk proses audit dan selepas tu mereka boleh membantu pegawai2 mereka.

15. Di CkLb ni bagaiman en bacho nak selaraskan ataupun membudayakan budaya coaching ini?

OK di CKLB sendiri sebab tu kalau puan Zuriahati tengok PSKA ni untuk panel semakan kerja audit, kalau saya lihat di cawangan-cawangan hanya audit sahaja mereka panelkan atau lakukan perbincangan tetapi di cklb ni saya tidak hanya di audit sahaja semua unit saya minta mereka adakan panel ni contohnya di pungutan kita ada panel kerja tunggakan hasil dimana proses yang sama berlaku macam PSKA, pegawai akan bentangkan, kita akan komen macam mana cara nak kutip dan sebagainya tu yang pertama, profiling pun saya juga wujudkan panel kerja semakan profiling(PSKP) ada disana so mereka akan bentangkan kes-kes berpotensi dan kita komen macam mana cara yang terbaik untuk mendapatkan kes yang lebih berpotensi dan mempercepatkan Tindakan penyelesaian dan kalau di duit setem sendiri saya nampak macma puan Zuriahati pun ada mewujudkan unit teknikal, itu merupakan sebahagian proses macma panel tadi dan juga di majikan ada juga panel semakan kerja majikan so semua itu dipanelkan supaya sya nak semua pegawai berkongsi ilmu pengetahuan mereka dalam menyelesaikan kes ataupun masalah sebab setiap orang mempunyai kes-kes yang berbeza-beza, so bila mereka bentangkan orang lain akan dapat tahu owh yang ni kes ni macma ni so bila akan datang mereka dapat selesaikan kes yang sebegitu untuk dapat diselesaikan dengan lebih cepat. Jadi memang saya rasa kalau boleh proses dalam bentuk coaching ini bukan hanya dibuat untuk satu-satu unit sahaja, perlu diadakan untuk semua dan saya mempunyai impian untuk mengadakan proses ini untuk semua unit, buat masa sekarang belum menyeluruh lagi sebagai contoh ada unit2 tertentu yang belum buat contohnya

macam pentadbiran, sya tak buat lagi tapi saya akan buat secara berperingkat dan menyeluruh nanti, itu saya punya cadangan nantilah.

16. Secara ringkasnya saya menerima respon yang sangat positif sepanjang sesi coaching ini, maka dengan feedback ini apa yang Pengarah ingin lakukan?

Saya sebenarnya ke arah itulah sebenarnya sebab itu mungkin namanya berbeza, PSKA itu sebenarnya proses coaching untuk memberikan tunjuk ajar kepada pegawai sebenarnya, PSKA, PSKT, PSKP, PSKM itu semuanya adalah proses dalam membantu pegawai bagi menyelesaikan semua kes-kes yang mereka lakukan tapi kalau kita wujudkan satu program yang, PSKA ini hanya berbentuk formal, kita wujudkan lagi satu program yang mungkin more kepada latihan bukan untuk tujuan menyelesaikan kes, maknanya macma dia 3 in 1, macam PSKA selain dia selesaikan kes, dia juga belajar something dan juga dia increase dia punya knowledge tapi kalau kita contohnya macam yang tadi kit awujudkan satu program untuk mengajar mereka mereka kaedah-kaedah ini, kalau kes yang berbentuk trading apa yang sesuai kita lakukan ataupun kaedah yang kita gunakan, kalau bisness ni macam mana, mungkin itu lebih membantulah. Tapi saya nak ucapkan terima kasih kepada puan ialah kerana mengadakan program ini sebenarnya dan saya dengar daripada feedback pegawai macam yang disebutkan tadi sangat happy kerana ia membantu mereka lebih cepat memahami berbanding dengan mereka yang tak ada program ini, sebab nak tunggu kursus wajib tu memang ambil masa dan ini juga telah membantu dalam proses PSKA. Macam saya sebutkan tadi bila PSKA diadakan saya lihat mereka dapat menyelesaikan kes itu dengan cepat, dengan adanya kaedah-kaedah yang diajarkan kepada merekalah jadi kalau ada ruang dan masa mungkin nanti saya akan adakan ini program ini bukan untuk mereka sahajalah, selepas paper you habislah kan, mungkin kita boleh adakan untuk semua. Sebenarnya apa yang puan ajar ni sepatutnya ilmu ni perlu ada pada KU dan pengurus, kalau ku dan pengurus mempunyai ilmu macam ni dan mereka pula sampaikan kepada pegawai-pegawai saya rasa ini akan menjadi benda yang sangat baguslah, bila KU dan pengurus sendiri pun tak faham benda ni dan itu yang menjadi masalah dalam PSKA bila tanya, sebab saya jenis yang akan tanya satu persatu apa yang mereka punya finding tadi, apa kaedah yang mereka gunakan tu yang mereka rasa risau bila masuk PSKA, bila di tanya tak dapat jawab, takutkan,

kenapa tak guna yang ini, kenapa tak guna yang ini? Tapi bila dah ada knowledge tu, dah tahu en bacho mesti tanya A to B mesti tanya kan tapi diorang pandai jawab sebab mereka dah ada pengetahuan benda tu jadi taka da isu tentang tak dapat nak jawab dan mereka boleh convincekan pulak saya sebenarnya say aini patut yang kita buat , sebab diorang dah tahu

17. Sebagai penutup apa harapan Tuan pengarah pada masa hadapan bagaimana dapat meningkatkan audit kualiti dengan meningkatkan koompetensi pegawai melalui latihan dan coaching.

Saya sangat-sangat mengharapkanlah pegawai2 kita di CKLB, bukan hanya di CKLB lah, sebab saya dah pergi 3 cawangan ni saya lihat kebanyakan cawangan menghadapi masalah yang sama pegawai2 ni yang mana mereka ni tidak mempunyai pengetahun yang cukup dlam melakukan Tindakan audit, kenapa mereka tak cukup kerana di cawangan tersebut tidak mempunyai satu orang kata program untuk membantu mereka seperti program coaching, KU dan pengurus memberikan pengajaran dan memberikan latihan yang khusus kepada mereka, jadi bila kita adakan disini, Puan Zuriahati buat, saya nampak perkara itu perlu dikembangkan lagi dan boleh dijadikan satu policy diperingkat Lembaga supaya pihak pengurusan mewajibkan KU dan pengurus mengetahui perkara ini dan mereka pula melaksanakan proses coaching diperingkat cawangan ataupun unit supaya mereka dapat membantu pegawai-pegawai meredakan kita faham yang disemua cawangan tak semua pengurus dan KU mmepunyai background audit tapi bila program ini dilaksanakan KU dan pengurus sendiri pun boleh belajar jadi ini boleh dilaksanakan dimana apm perlu mengambil peranan yang besarlah dimana mereka sendiri perlu memanggil KU dan pengurus ke apm semula untuk refresh ataupun apa ni meningkatkan knowledge mereka tentang perkara-perkara yang baru tentang kaedah-kaedah ini sebab macam saya belajar bend ani tahun 2000 mungkin banyak kaedah-kaedah yang latest yang berlaku yang kita sendiri tak tahu jadi benda ni perlu dipanggil pengurus ke Ku ke pengarah cawangan pun sendiri kena panggil kaedah-kaedah apa yang bagus untuk kita gunakan bagi tujuan menyelesaikan kes jadi itu harapan sayalah kalau boleh menjadi satu benda yang policy, sekarang ni proses coaching di Lembaga ni yang saya nampaklah dan itulah yang diwar-warkan yang telah di senaraikn oleh pihak JPI coaching ini adalah merujuk kepada bagaimana untuk membantu pegawai untuk mencapai KPI dia beza tau dengan proses coaching

bagaimana membantu pegawai mahir dalam proses audit, berbeza sebab apa yang saya tengok JPI ini hanya menyebut tentang coaching untuk membantu pegawai mencapai KPI contohnya proses coaching kita di Lembaga hasil ni kita kan panggil pegawai dan kita akan minta pegawai berkongsi apa masalah you atau harapan you untuk mencapai KPI , harapan saya nak capai KPI ni pada bulan 6, contohnya saya nak capai 100% ok, pengurus pula akan tanya, macam mana perancangan you untuk capai? Itu dia punya proses tau..proses coaching kita di LHDN itu yang diajarkan kita menggunakan kaedah method yang itu, itu bukan mengajar, dia hanya memberikan satu pemantauan berdasarkan apa yang dirancang pegawai, pengurus atau pengarah akan pantau bila mereka boleh capai, dia more kepada pemantauan jadi dia berbeza, kalau kita boleh ubah kaedah itu kearah yang lebih membentuk kepada kompetensi pegawai saya rasa itu lebih baik tapi itu tidak bermakna apa yang dibuat oleh JPI itu tak betul, saya rasa betul tapi untuk melengkapkan lagi pengetahuan pegawai ni kena ada satu lagi proses coaching yang berbentuk meningkatkan komptensi merekalah.



VERBATIM: PARTICIPANT 3

En Huslan Ariffin, Timbalan pengarah cawangan

INTERVIEWER: RESEARCHER

1. Boleh tuan kongsi pengalaman tuan sebagai pengarah cawangan iaitu berapa lama dan cawangan mana.

Mula berkhidmat pada 13.01.1991. Jabatan hasil di Kuantan selama 4 ½ tahun di Unit Meja OG. Ke Jalan duta pada tahun Feb 1995 di Unit Pungutan. Setahun setengah. Nov 1996 berpindah di cawangan wangsamaju di unit OG. Ke cawangan siasatan pada tahun 1999 sehingga 2015 di cawangan siasatan KL. Banyak mengendalikan kes-kes syarikat besar dan pelbagai jenis business. Pada 1 Ogos 2015 saya berpindah ke CKLB mengendalikan pengurus audit luar syarikat dan ditukarkan ke audit pengajian dan profiling dan sekarang sebagai pengarah unit audit luar selain syarikat, dan audit meja selain syarikat dan unit ckht, saya rasa itu sahaja

2. Dari pada pengalaman En Huslan, kes-kes audit di CKLB menjurus kepada jenis perniagaan yang bagaimana?

Kes yang diterima adalah disenaraikan berdasarkan mean test, dimana kes yang tidak setara asset yang dimiliki dengan pendapatan yang dilaporkan iaitu seperti dia memiliki banyak asset, rumah, tanah kenderaan tetapi pemilikan asset tidak setara dan sepadan dengan pendapatan yang dilaporkan bermakna ini menunjukkan red flag kemungkinan sebahagian pendapatan tidak dilaporkan. Liabiliti yang perlu dibayar adalah lebih dari kemampuan.

Satu lagi setengah dari kes2 yang diambil untuk Tindakan ialah maklumat2 dari pihak ketiga atau pihak lain atau agensi kerajaan dan swast dimana mereka ini ada pendapatan lain seperti komisen, sewa atau ada kontrak perniagaan dan tidak dilaporkan dimana tidak menghantar borang pendapatan pada setiap tahun atau tahun2 tertentu. Sumber maklumat yang kita terima itu memang reliable dan boleh dipercayai dan menyakinkan untuk kita teruskan untuk Tindakan audit dan ada asas untuk bangkitkan taksiran cukai. Selain dari itu mereka ada melaporkan pendapatan itu tetapi tidak sepenuhnya, itu antara isu-isunya.

Berdasarkan data yang ada di Kawasan golden triangle ini , pembayar cukai di cklb ini adalan kebanyakannya adalah dari perkhidmatan tak kira lah perkhidmatan kewangan ke, perkhidmatan arkitek ke, atau kejuruteraan atau peguam dan juga perkhidmatan melibatkan syarikat pengurusan dan selain dari itu melibatkan dari aspek penggajian, tak kira dari segi pekerja tempatan atau dari expatriate atau pekerja2 asing sebab ini merupakan kawasan golden triangle Kawasan yang mmg aktiviti business ekonomi yang akan aktif dan juga banyak.

Selain dari perkhidmatan iaitu dari segi penggajian, itu sebab kalau kita tengok CKLB , PCB dia sahaja 3.4 billion so agak tinggi. Jika target kita adalah 8 billion maka target 3.4 billion itu adalah agak besar kutipan % kepada sumbangan cukai keseluruhan termasuk juga perniagaan.

Daripada perkhidmatan kes itu pada masa yang sama kita dapat megentahui dari segi pekerjaanya dan syarikat2 antarabangsa terutama perkhidmatan kewangan..

Untuk bank dan finance ia melibatkan pengajiaan dan mereka juga menjadi agent insurans, mereka membuat 2 dan 3 kerja disamping pengajian seperti agent insurance AIA ke atau takaful atau sebagainya ataupun mereka menjadi agent unit trust dia buat sendiri, selain dari gaji dia juga membuat dan mendapat pendapat komisen selain dari gaji itu, selalunya mereka tidak laporkan pendapatan disamping pendapatan sewa dan pendapat lain.

3. Pada waktu dan Ketika ini berapa kes aging di CKLB? Adakah kes aging bermula dari peringkat D

Untuk kes aging bagi cklb ini kalau kita lihat kita bahagikan beberapa peringkat iaitu dari 0-3 bulan, 4-6 bulan 7-12 bulan dan juga lebih 12 bulan. Ya diperingkat D dimana kita telah minta dokumen, membuat semakan dokumen dan proses interview so daripada situ lah kita tengok. Berdasarkan statistic sehingga 30 april. 0-3 bulan- 19 kes, 4-6 – 11 kes, 7-12-54 kes, lebih 12 bulan- 28 kes. So maknanya aging ni bagi saya adalah agak terkawal walaupun ada yang lebih 12 bulan, ini adalah kes- kes lama oleh pegawai2 lama.

4. Adakah kes ini pernah dilihat oleh pegawai pematuhan?

<p>Ya, kes ini kalau tidak silap saya, pihak pematuhan juga ada rekod berkaitan dengan kes ini dan mereka ini selalu membuat pemantauan dan bertanya mengapa kes ini tidak dapat diselesaikan dalam tempoh berkenaan.</p>
<p>5. Apakah dari kes2 aging ni sejauh mana pemantauan memantau dan sejauh mana cadangan dan keberkesanan dari mereka?</p>
<p>Berdasarkan pengalaman yang lalu sebenarnya pemantauan tu adalah lebih kepada menghantar memo peringatan so bagi saya tidak ada satu Tindakan yang proaktif dan praktikal untuk menangani isu aging yang lama ini ia lebih kepada memo peringatan kepada pengarah negeri dan pengarah cawangan untuk mengambil Tindakan</p>
<p>6. Sepanjang En Huslan berada di CKLB ada terima lawatan dari JPC?</p>
<p>Sepanjang saya disini untuk selain syarikat belum lagi tetapi untuk syarikat, dia datang untuk melihat dari segi proses dan juga dari segi isu-isu yang dibangkitkan itu samada proses itu mengikut peraturan dan rangka kerja audit dipatuh atau tidak termasuk faktor aging. Dalam akhir2 ini jabatan audit negara, membuat digital audit, baru kebelakangan ini, 2-3 bulan baru ini JPC ada membuat arahan arahan secara tegas supaya kes-kes ini dapat diselesaikan dengan segera, jika tidak selesai kita kena menjawab sebab-sebab berkenaan.</p>
<p>7. Bagi pendapat En Huslan berdasarkan pengalaman, kes-kes aging ini yang sebanyak 112 ini adakah isu-isu ini berlainan? Adakah sebab isu negotiatioan, isu teknikal atau isu documentation dan kebanyakan nya disebabkan apa?</p>
<p>Ok. Kebanyakannya kes-kes ini merupakan dari kes warisan dari pegawai2 lama iaitu pemilik kes berkenaan telah berpindah ke cawangan lain dan telah diserahkan kes kepada pegawai baru iaitu dalam 50% adalah kes warisan ini. Antara sebab lain ialah pembayar cukai itu sendiri tidak memberikan Kerjasama so bila tidak ada Kerjasama jadi agak sukar kes itu hendak diselesaikan. Sebab lain adalah disebabkan kompetensi pegawai audit berkenaan</p>
<p>8. Komptensi pegawai ini bermaksud cara mereka tackle kes, menggunakan kaedah apa yang sesuai?</p>

<p>Kompetensi ini itu berkemungkinan disebabkan oleh latihan dan kemahiran, keterampilan dia dari segi dia nak buat negotiation dan mencari asas untuk mempertahankan isu-isu audit yang dibangkitkan.</p>
<p>9. Pada ketika ini kebanyakan nya pegawai audit mempunyai pengalaman dalam range ?</p>
<p>Pada sekarang ini hanya ada 7 orang dan kebanyakannya separuhnya adalah lebih berpengalaman lebih dari 3 tahun. Dan yang lain adalah kurang daripada 3 tahun.</p>
<p>10. Jika kita memegang kes itu terlalu lama ia berkaitan dengan kompetensi pegawai, pendapat En Huslan apa yang pusat latihan boleh lakukan agar ia menjadi platform rujukan kepada cawangan dan juga pusat latihan boleh sentiasa dapat memperbaharui kes-kes terkini hasil dari informasi dan bertukar maklumat bersama pihak cawangan ?</p>
<p>Ok saya rasa di peringkat akademi, untuk pegawai audit saya rasa mereka didedahkan dengan kursus asas dan lanjutan dari segi knowledge dan pengetahuan juga dari segi untuk kita tackle kes sebahagiannya saya rasa sudah melebihi dan dah banyak walaupun saya rasa perlu ditambah baik lagi atau di tambah lagi tapi isunya sekarang dari segi approach ataupun mindset pegawai audit. Akademi percukaaian saya rasa mindset pegawai2 audit ini perlu ditukar dan juga ditambahkan baik. Mindset ini maksud saya ada setengah2 pegawai audit kit aini terlalu rigid sangat bila rigid sangat seolah, misalnya saya bagi contoh, pembayar cukai tidak bagi dokumen, memang mengikut seksyen 39 1A kita nak kan dokumen, kalau tak ada dokumen kita tidak benarkan perbelanjaan. Pada masa yang sama pemikiran pegawai audit juga perlu berfikir secara logik, common sense, dia kenafikir dari segi logic, kerana setengah dari peniaga kecil soleprop ini perniagaan tunggal, partnership, freelance mereka sebenarnya tidak ada proper dokumen dan tidak ada satu macam tradisi dan praktis untuk simpan dan tidak complete, setengah memang tak ada, apa yang perlu buat ialah pegawai audit boleh buat ialah mereka boleh membuat semakan ketiga daripada orang yang berurusan dengan dia, setengah dari business sebenarnya saya bago contoh business scrap metal ni atau besiburuk ini kebanyakkan mereka beli dari black market dan mereka jual kepada pekedai, so sebenarnya mereka ni tak ada dokumen, sebab itu bila tidak ada</p>

dokumen kita kita kena lihat dari segi logik dan common sense, kadang2 sales kita ambil tapi perbelanjaan kita tidak benarkan disebabkan tidak ada dokumen, kita tak boleh buat macam tu so kita kena buat sanity test atau ujian kewarasan dari segi GP, dari segi sampling barang so kita am bil dalam 10 atau 20 barang kita tengok dari segi sampling, GP kos dan margin dia sebagainya dan dari situ kita boleh discuss dengan pembayar cukai dan kita win-win situation, sebab kalau kita terlalu rigid sangat dan tidak benarkan kalau saya bimbang benda kalau dia isi borang Q dan sebagainya pergi ke pengarah negeri dan ke JRP so kita tak ada asa yang kuat untuk pertahankan di mahkamah so ini sebenarnya membazir dan membuang masa dan kes ini akan berpanjangan so mindset itu jangan terlalu rigid dan win-win situation ap ani kalau kita gunakan bank statement semua kita ambil, tiada ada satu analisis yang tetap tapi setengah dari itu kita terpaksa bagi benefit of the doubt sebab ini hakim yang guna, kalau ada keraguan, win-win situation, isu yang jelas kita terima yang grey area kita buat win-win situation.

11. Adakah pegawai menggunakan satu kaedah sahaja dalam menyelesaikan audit?

Kebanyakan nya kaedah yang memerlukan dokumen, memang betul perlukan dokumen. Sebenarnya kita sebahagian dari pegawai audit itu melihat dari segi sesuatu itu secara holistic so dia tengok dari segi bank statement, lepas tu dia tengok dari segi kadar GP dan standard GP industry yang diberikan oleh tacs tapi kita bagi say akita tak boleh rigid sangat dari segi GP sebab sampling yang kita buat itu katakanlah perniagaan restaurant tu di kuala lumpur mungkin gp, kos, sales dan cabaran dia lain berbanding dengan restaurant di kota baru, di taiping so kita tak boleh rigid sangat dan kita perlu ada win-win situation dengan munasabah, meletakkan bisness itu di konteks dalam lokasi yang mana.

12. Adakah di CKLB ini menyimpan data kes-kes yang di audit by industri?

Saya rasa setakat ini secara teratur dan spesifik kita belum buat lagi. Tapi cara umumnya kita susun kemudian dan cari kemudian untuk refer balik tapi secara tertaur dan proper saya rasa tak ada lagi.

13. Bagi pendapat en huslan adakah ia mengganggu dari segi keputusan sekiranya pihak apm menawarkan platform sebagai rujukan dan membantu cawangan untuk mencapai sasaran?

OK kalau seperti mana yang puan Zuriahati katakan itu satu cadangan yang baiklah sebab biasanya pegawai latihan ini to ini , training officer ini biasa bila dia buat kajian ataupun data yang dimiliki ataupun kes yang di dibuat kajian atau diselesaikan biasanya ia lebih detail dan lebih menyeluruh sebab orang akademik ni, pegawai ni dia akan melihat secara holistic dia tengok secara keseluruhan, bukan dia tengok dair segi satu angle sahaja, kalau lihat dari segi keseluruhan dari segi approach mungkin akan ada 2-3 approach so itu dari segi akademi teori so itu lebih holistic, dan mereka lebih nampak dan mereka lebih mudah kes itu dikenalpasti isu-isu pelarian cukai itu lebih baik cuma dari segi kemampuan akademi, pegawai akademi untuk melayani semua-semua cawangan itu.

14. Apabila ada campurtangan dari pihak APM dalam cadangan kes untuk diselesaikan, adakah akan wujud konflik apa pendapat en huslan tentang menghamonikan pendapat2 ini?

Sebenarnya cadangan itu bagus, sebenarnya pegawai audit lebih tahu mendalam sebab dia akan semak dari source dokumen, dia tengok modus operandi, dia bincang dengan pembayar cukai dan sebagainya so sebenarnya cawangan boleh minta cadangan dari training officer, itu seperti yang saya kata kan mereka melihat approach dan angle yang lebih luas lagi so daripada situ pegawai latihan ini dia boleh beri penjelasan , pendetailan dan juga bagi cadangan so benda itu, perkara itu boleh dibawa masuk kedalam PSKA untuk dibincangkan secara panel untuk diperingkat cawangan, bukannya kita kata nak overright ataupun supercede Cuma boleh diberi pandangan.

15. Apa pendapat En Huslan tentang coaching pula?

So memanglah coaching ini memang diterima pakailah dalam pengurusan, dalam private sector banking pun dia akan pakai coaching tapi sejauh mana dari segi pelaksanaan, pencapaian, pendekatan tu samada 50% atau 80% , 100% tapi setengah

dari pegawai tu kita tengok mmg proaktif dari segi dia punya eager nak belajar tu tinggi dan cepat tangkap dan myb sentuhan coaching itu mungkin dalam berapa % sahaja, tapi sebab itu kita kena gredkan pegawai-pegawai tu kepada yang gred A, B, C seolah macam tu, sebab ada yang cepat belajar myb mereka dari background accounting dan bekerja di audit firm, so mereka ini laju dan kenalpasti isu Cuma kita perlu guide dari segi negotiation dan juga untuk kita buat keputusan.

16. Adakah jika coaching ini jika dilaksanakan oleh apm akan menjadi redundant apabila cawangan juga melaksanakan sesi coaching atau cawangan sendiri tidak sempat untuk melaksanakan coaching ini?

Pihak cawangan sepatutnya lebih terbuka tetapi final say kata putus untuk satu keputusan itu memanglah terletak kepada cawangan atau pengarah atau penolong pengarah so sebeanrnya pihak akademi, pegawai latihan itu sendiri ia memberi input dan penjelasan dan pencerahan yang membantu pihak cawangan, pengarah dan pengurus unit untuk membuat keputusan so tetapi kalau benda itu betul dan baik dan ada ground, saya rasa tiada masalah, pengarah atau pengurus unit itu kena terbukalah, sebab kalau satu benda yang betul dan ada ground kalau ada sebarang borang Q, rayuan dan sebagainya so benda perkara-perkara ini perlu dilihat dari segi fakta atau pun ground asas, so kalau ada asas so pihak TO bagi tu so PSKA tu oleh bincang dalam tu dan kita buat keputusan secara munasabah yang boleh kita pertahankan, sebab arahan dari JPC kata, boleh dipertahankan tak di mahkamah ni kalau kita nak proceed kalau tax payer tak setuju. Seolah macam tu so mesti ada ground dan prima facie yang kuat so kita takut belakang hari nanti kalau ada borang Q dan akan jadi aging dan mengganggu untuk kerja-kerja semasa.

17. Sepanjang 5 tahun saya mengajar kaedah untuk incomplete record saya lihat semasa kelas simulasi, saya lihat banyak kekurangan semasa analisa akaun

Saya setuju dengan pandangan Puan Zuriahati sebab kelemahan antara pegawai audit di peringkat awal ialah dari segi persediaan kes walaupun mereka ini dari kelulusan accounting dan finance sekali pun mereka ini kurang dalam kepakaran, kemahiran dari sudut menganalisa dan juga mencari isu dan juga menghubungkan kait kan antara

satu item dengan item yang lain sebab dalam syarikat itu dengan kata yang mudah, tidak kira la syarikat kea tau bukan syarikat kita ada kunci kira-kira, kita ada akaun untung rugi dan juga cashflow statement dan juga information dari pengarah, saya bagi contoh biasa diorang tengok GP, turun naik, turun naik, ada setengah GP tu dia buat sama, itupun problem juga walaupun ekonomi down, ekonomi boom sepatutnya benda tu ada fluctuation so ada problem juga dari segi GP dan NP juga tak cukup.

So macma puan Zuriahati kata, asset dia meningkat sepatutnya asset dia meningkat, following year dia tu sepatutnya production dia akan menaik, asset dia meningkat sepatutnya ia membantu production dia naik itu adalah indicator, production dia naik sales dia sepatutnya naik, satu lagi lagi bila asset dia naik logic la dia claim CA atau reimbursement allowance, kalau asset dia turun tiba2, CA dia claim tinggi itu indicator dia tak betul, satu lagi katakanlah, area-area lain pun saya tengok kebanyakan mereka ini dari segi mereka lebih fokus kepada belanja, hasil, belanja hasil.

Lagi satu kalau asset bertambah tapi dari segi loan tak bertambah, jadi adalah beli cash? Director pump in banyak juta, tengok dia punya income lapur rendah so itu ada lah issue, understatement of sales atau dia credit dalam personal account dia, personal account dia masuk balik dalam balance sheet, itu mesti ada kepakaran, kat sini mmg kurang, saya ada 40 senarai yang perlu dibuat analisis semasa saya buat perisikan, kita lihat dalam analisis red flag untuk pelarian cukai, banyak isu2. Dari pada situ dalam isu pelaburan, tetiba pelaburan tinggi, so kita tak tahu dan kita kena tanya source of fund ni dia labur, tapi pelaburan tinggi tapi pendapatan yang dilaporkan adalah rendah so tak logik. Kita nak ke mana perginya fund dan kalau kita tengok share capitalnya banyak, so benda2 macam tu pra audit tu kena strong so bila kita masuk, kalau kita tak pakar dan keterampilan dalam bidang analisis kita akan ada jumpa 3-4 isu tapi kalau kita pandai kita boleh dapat 15 atau 10 issue so bila kita nego, yang grey area dari 10 issue kita boleh drop isu katakanlah 5, so yang 5 kekal yang ada ground 5 issue so okay kita win-win issue, ok kita drop ini, benefit of the doubt kita bagi you sebab yang ni memang grey area, kalau kita ada 3 issue tapi kalau dia tak setuju semua 3 isu so macam mana dari segi psychology.

Satu lagi pegawai audit ni, kadang tanya soalan tu direct, bila tanya soalan direct, kadang2 diorang tak nak beritahu, kita kena ada kepakaran tanya secara indirectly, sehingga dia boleh cerita perkara itu secara tidak sedar, itu soft skill.



VERBATIM: PARTICIPANT 4

En Azman Maasom, Penolong Pengarah, Ketua Unit Audit

INTERVIEWER: RESEARCHER

1. Boleh tuan kongsikan pengalaman tuan sebagai pengarah cawangan iaitu berapa lama dan cawangan mana.

Hampir 18 tahun di lhdn (okt 2003), berpengalaman di audit meja OG dan di unit alog dan unit pengesanan(profiling), ckht dan berada di alog selama hampir 12 tahun. Dan berada di unit yang sama. Career sebagai ketua unit bermula pada tahun 2010 di uni pengesanan (4 tahun), 7 bulan di unit ckht dan selebihnya di unit audit luar selain syarikat

2. Pada pendapat Tuan tentang tahap audit kualiti pegawai audit.

Tahap kualiti pegawai yang melebihi 2 tahun boleh dikatakan sebagai kompetent iaitu bermaksud boleh mengendalikan kes tersebut dengan baik iaitu boleh menyemak dokumen2 pembayar cukai, ada knowledge2 tertentu yang mereka boleh upgrade dari masa kesemasa pada masa yang sama mereka sendiri ada negotiation skill yang baik untuk berunding dengan pc berdasarkan isu2 penemuan audit yang dikemukakan kepada pembayar cukai. Kes-kes aging nib oleh dikatakan sebagai kes tidak berkualiti dan kita akan nilaikan kes by kes, yang pertama disebabkan PC tidak bekerjasama, kadang2 kita keluarkan penemuan, mohon dikumen untuk disemak, mereka tidak respon. Especially Ketika mana kita tak boleh keluar sendiri untuk menyemak, ini berbeza dengan satu Ketika dulu, 10 tahun dahulu Ketika itu kita boleh keluar, periksa dan boleh bawa balik dokumen. Kes aging ini kita tak dapat dokumen secara direct daripad apembayar cukai. Bila kita bercakap tentang nature audit luar ini kita kena keluar, baru menepati Hasrat audit luar itu sendiri. Dari segi pegawai mereka mempunyai competency yang baik, secara peribadi saya tak bersetuju bila mengatakan pegawai kita tak competent. Pegawai baru ini mereka tidak didedahkan, mereka tidak ada pengalaman macam mana hakikat sebenarnya mereka perlu melakukan tugas audit luar, cumanya dalam tempoh beberapa bulan ini kami menerima pegawia baru dan hamper kesemuanya adalah pegawai baru yang berada di unit ini, permasalahan nya mereka ini tiada pendedahan apa yang

<p>dimaksudkan audit luar ini, dan mereka ni lack of experience untuk mereka merasai feel buat audit tu sebab mereka tak boleh keluar</p>
<p>3. Apakah faktor-faktor yang mempengaruhi audit kualiti setiap pegawai audit</p>
<p>Pertamanya saya rasa adalah knowledge dan kedua adalah dari segi pengalaman mereka, kalau dari segi pengalaman kesanya jika mereka berada lebih dari setahun atau 2 tahun mereka boleh dikatakan competent. In terms of knowledge secara teori mereka mempunyai teori yang sama antara mereka iaitu pengetahuan method dan kaedah yang sama, so hanya mereka perlu apply pada dunia audit luar tu macam mana sebeanrnya yang dikatakan feel sebagai auditor.</p>
<p>4. Kesan kepada prestasi cawangan dan Lembaga secara keseluruhan sekiranya tidak diberi latihan yang cukup?</p>
<p>Kesan secara am, kita maklumlah kpi unit ini merangkumi kpi fail, kes dan rm untuk mana2 pegawai baru dan lama bagi saya dari segi penghasilan fail dan kes tidak ada masalah dimana apabila mereka tu susah atau ada masalah Ku masih boleh membantu, the problem is untuk RM, RM adalah satu2 perkara yang sangat 2 subjektif sebab ia sangat 2 bergantung kepada kes, bergantung kepada how to settle, how to untuk cross check antara satu perniagaan dengan perniagaan yang lain dan bergantung kepadamaklumat yang diterima. Ia merupakan satu memerlukan satu skill yang lain iaitu mereka perlu lebih analytical maksudnya mereka juga perlu amencari source2 luaran. untuk pegawai2 baru ini mereka belum ada pendedahan sebegitu.</p>
<p>5. Adakah cawangan cklb mewakili cawangan-cawangan lain kerana CKLB adalan cawangan terbesar no 1 di Malaysia ini. Adakah en azman setuju kompetensi is the key dan common reason untuk semua cawangan</p>
<p>Kalau hendak dibuat secara comparison maybe nak cakap mewakili 100% tu tak adalah tapi dari segi kalau macam membandingkan untuk cawangan cawangan2 besar itu adalah common, macam susah nak cakap tapi secara general, kit aboleh</p>

katakana adalah pengalaman pegawai itu sendiri. Sebenarnya kalau pegawai itu mempunyai kompetensi yang tinggi maka production itu lebih baik disebabkan banyak pengalaman maybe mereka sudah ada pengalaman dari pelbagai unit, mereka boleh nampak audit luar tu secara general, apabila kiat mendidika anak-anak baru ini kita macma memulakan satu kehidupan baru kita ken asatu jalan how to solve the problem. Saya absolutely setuju yang competency ini adalah common isubagi semua cawangan

6. Apakah cara-cara yang paling berkesan untuk meningkatkan kompetensi pegawai audit

Kita boleh katakana nak buat dalam bentuk cara iaitu dari segi luaran dan dalaman. Dalam is something that we can teach diorang tentang teori. Teori audit, analisa, apakah jenis kaedah, apakah jenis business dan latar belakang kitab oleh cerita pada mereka bila mereka dah ada knowledge sikit dan perlua kehadapan sedikit iaitu berkaitan outside factor dimana apa yang kita belajar kita dalam kita boleh apply kat luar, dari segi dokumen sebenar macam, mungkin apa yang kita belajar ni kita try to relate sebenarnya tak berapa ok, kadang ok, kadang2 betul2 seperti mana yang kita belajar bergantung kepada jenis business tu sendiri bagaimana cara business itu rekod dan macam mana dokumen asalnya cukup atau tidak dari segi tu, satu lagi kalau kitab oleh bawa mereka keluar macam mana gambaran sebenarnya adakah kalau kita buat analisa awal iaitu analisa A, analisa B, adakah bila kita keluar eh, rupanya tak macam ni rupanya ada satu benda lain, atau pun nature code yang kita study tu bila kita buat analisa rupanya benda lain dan tak sama, kadang2 kod salah, buat analisa kodnya lain dan bila kita keluar kodnya sebegitu, so bila kita keluar kita dapat gambaran yang secara totalnya langsung tak sama apa yang berlaku di dalam.

7. Apakah peranan latihan dan coaching membantu komptensi pegawai dan bagaimana ia sepatutnya ia dilakukan untuk lebih berkesan

Kalau ditanya pada orang lama benda tu sebenarnya membantu, apa yang diajar kepada student apm, sama sekali tak sama dengan kehidupan di luar sama sekali menyimpang dari dunia sebenarnya. Saya sama sekali tak condemn apm sebab itu sukatan silibus mereka. Maybe mereka mengajar secara surface tetapi bila berlaku

di cawangan sebenarnya ia the other side of story. So that why dengan adanya mcm short course macam ni menerangkan kita ada kaedah2 ini kita beri sekali dengan dokumen asal itu lebih baik sebeanrnya, dan lebih nampak. Kalau dari segi akademik contohnya macam saya dulu saya faham dari segi teori, tapi bila kita try to apply kat luar langsung tak sama. Macam cthnya kita ada traksaksi rekod tak lengkap, kita macam ni macam ni, bila kita keluar, taxpayer A berbeza, taxpayer B berbeza sebab PC ni secara behaviour.

Cara yang terbaik ialah kita mengajar secara teori dan pada masa yang sama mereka boleh bawa dokumen secara live on the same time, so mereka boleh apply terus. Dulu kita belajar kedai hardware owh macam ni macam ni, contohnya bila kita nak try apply apa yang kita belajar di apm secara akademiknya owh sebenarnya tapi tak samalah

Tapi denga napa yang puan buat ni, bawa analisa ni macam ni dan kitab awa in real live, bila kita try method A, tak sesuai kita try method B lebih sesuai daripada 3-3 method ni satu method yang sesuai ialah untuk ni untuk industry ini, dan hanya untuk perniagaan itu, pc itu sahaja dan ketika itu sahaja dan dengan dokumen yang ada itu sahaja. Kita kena specific dan tak boleh apply satu method untuk all. Kita berhadapan dengan people behavior, ada orang yang simpan dokumen lengkap, taka da masalah, macam mana perniagaan yang sama tapi berbeza pembayar cukai tapi rekod tak mencukupi of course lah kita punya pendekatan akan berbeza

8. Pada pendapat tuan bagaimana pusat Latihan boleh membantu pegawai audit

Dulu kita pernah buat kes simulasi audit di mana pada masa tu auditor dipanggil dan bawa sample audit yang sebenar, dimana kitab oleh apply apa yang kita belajar di dalam kelas dan kita bring live to real situation, itu cara yang terbaik, tapi itu hanya untuk auditor. Tapi bila kita mengajar kepada semua orang tak semua orang akan jadi auditor.

Kita nak bergantung kepada teori, teori tak menggambarkan apa yang berlaku diluar yang sebenarnya kalau mereka tak lihat dokumen yang sebenar, mereka tak boleh rasa ada feel of touch yang sebenar kan, kadang2 kita boleh kata ok semak lejer,

semak tu semak ni, tapi diorang pun takt ahu apa tu lejer. Semak pv, pv pun tak pernah tengok

Jadi what is the point dari segi keberkesanan kalau kita sekadar bercerita tapi kita tak tunjukkan kepada mereka owh this is real story dan macam mana invois ini, ada discount contohnya, ada terimaan untuk debit note, credit note sobenda ni kadang2 boleh dikatakan eh studylah betul2 sebab kadang2 ada debit note dan credit note tapi mereka debit note dan credit note pun tak pernah tengok, lejer pun tak pernah tengok so susahlah macma tu

9. Adakah dengan Latihan dan coaching memberi kesan secara langsung kepada kompetensi dan menghasilkan audit yang berkualiti.

Ya setuju betul. Saya setuju ia dilakukan berterusan, tapi saya nak sentuh pasa kpi dulu lah dimana kpi Sekaran ia banyak berbeza dengan KPI zaman dulu zaman dulu orang baru masuk kita ada masa beberapa bulan untuk kita train, dan kita tak berapa kisah mereka tak capai lagi, capai tak capai it's a secondary matter. Kalau capai tu adalah some reward dan ta capai tu tak adalah ada punishment. Apabila zaman dah berubah sekarang ni kita perlukan satu method dimana kita perlu merubah kaedah latihan dari dulu kepada yang lebih terkini dan agresif itu sebab saya setuju dengan cara ini bila diorang masuk je berapa bulan kita dah dedahkan kaedah2 teori dan bring live to the document, bring live kepada situation, kalau diorang tak boleh keluar its okay tapi harus kenalkan diorang kepada how to make analysis dan kadang2 analysis pun terkial-kial buat horizontal dengan vertical pun macam eh kenapa macam ni, padahal benda tu ada dalam syllabus accounting tapi bila come to analisa P&L sebenar, eh ni apa indication ek, kenapa kena apply % sobenda2 macam tu kadang2 simple question, commonlah tak akan tak tahu kot tapi inilah sebenarnya berlaku sebba diorang takt ahu

10. Jika latihan dan coaching ini memberi kesan yang sangat positif adakah ia perlu melibatkan pegawai lama selain dari pegawai baru.

Untuk orang lama bagi saya samada coaching atau tak taka da issu so bagi saya tak perlu sangatlah sebab diorang dah ada ilmu dan knowledge dan mereka pun dah apply dalam tu dan tak perlu libatkan Cuma mereka ini hanya perlu kita polish mengajar dan perlu alert dengan situasi baru. Try nak adapt mereka dengan new

environment macma sekarang audit luar dah tak berorientasi lagi kepada kita perlu buat lawatan, kitab awa balik dokumen sebab kita dah digital tapi maybe yang saya boleh cadangkan pada future kit akita more lebih kepada digital environment, new approach iaitu bitcoin, shoppe, macam mana nak cari dan tackle isu, guna software yang tertentu, macam kita berhadapan dengan isu eoi, dimana tu semua benda2 yang baru. Dimana macam dulu saya ada ramai staff yang mahir, tapi this year saya taka da itu yang saya rasa saya terpaksa restart again nak cerita balik berkaitan dengan eoi nak cerit ab balik pasa kisah2 mcm mana nak handle public complain, pengaduan awam so benda tu kena restart balik la kena bermula semula, macam en fitri yang ada sekarang ni dia tak diexpose dengan benda2 macam tu. So saya terpaksa

11. Selepas pegawai menjalani sesi latihan dan coaching apakah perbezaan antara pegawai baru dalam sesi perbincangan kes semasa PSKA

Yang pertama kita kena tengok dulu dari kes macam mana, kalau kes itu kes biasa2 dan tak terlalu teknikal yang meelibatkan komisen so disitu dia punya so disitu dia punya penggunaan Teknik itulah tak terlalu secara intense, kalau pc tak setuju kena gun analisa GP dan margin tapi kalau kes yang lebih dari itu yang melibatkan stock analisis macam kes anis. Tu so kat situ sebanrnya ada benda2 lain yang boleh digunakan, kalau nak tengok keberkesanan kan kena tengok jenis kes tu macam mana. Pegawai baru ni biasalah mereka bila start to present to ada hiccup, saya kena guide jugalah walau macam mana pun KU kena ada peranan, tapi untuk membina keyakinan mereka itu mmg of course adalah sebab mereka dah belajar daripada segi teori dan bila dapat real document of course dari segi explanation diorang ok tak ada masalah

12. Sebelum ini pegawai audit baru perlu menunggu untuk menghadiri latihan di APM selepas beberapa tahun, apakah kesan apabila pegawai baru lambat diberi latihan yang sepatutnya.

Walaupun puan telah beri explainantion teori A dan teori B, saya still kena ulang 2 juga benda yang sama sebabnya maybe kalau kita buat 2-3 benda dalam satu masa, kita kena ulang-ulang suatu benda baru dia faham, kena tunjuk. Kalau yang tak pergi training lagilah susah sebannya that why saya sendiribuat audit 2004 saya tak ada latihan formal, saya diberi fail untuk keluar dan pandai2 buat sendiri, rasa susah, nak tany asenior pun diorang banyak kerja, ni macma mana ni nak buat analisa, lepas

tu buat kat excel, tengok GP ok ke tak?, mcm mana nak tahu GP ok ke tak OK? Apa asas perbandingannya. Saya punya pengalaman sendiri first kes saya saya kena minta tolong suruh senior selesaikan kes untuk saya sebab saya perlu tahu apa yang perlu dicakap, apa point yang perlu ditengahkan, apa dia argument2 yang akan datang sebab saya nak belajar apa yang perlu dibalas balik dan apakah procedure kerja yang kita buat. Owh macam ni rupanya bila setiap kali kita keluar, owh surat macma ni, ini tempohnya.bila kita bercakap dengan taxpayer kena macam ni, argument kalau macam ni, ini jawapannya, kalau kita nak minta supporting document macam ni. So latihan2 macam ni kita perlu ada secara formal untuk orang2 baru, kalau tak kita dia akan come out dengan ajaran sesatlah senang cerita, kita buat sukati kita sebenanrnya ajaran sesat ni bagus juga tapi dari segi nak explore untuk something is good, kita akan cuba every angle, gunakan apa sahaja cara. Kalau rasa kena its good kalau tak kena what is next.

13. Bagaimana agaknya cara pusat Latihan dan cawangan boleh secara konsisten memberi platform sebagai sumber rujukan dan perbincangan secara berterusan.

Okay sekarang ni ken afikir secara peribadi, saya dah lama disini dan saya dah mengalami masa ini yang amat Panjang kita sendiri pernah rasa yang berkotak2 ni. Saya buat macam ni sebab nak diorang belajar macam mana nak lihat kes station minyak, mana mana nak lihat itulah invoice, macam mana nak kira komisen. Tapi bila time goes by kita nak cakap apa, pendekatan traditional ni mungkin lambat laun akan berkurangan tapi more to the other platform, mayb cadangan saya kepada apm kalau boleh kita kena bagi pendedahan berterusan untuk current situation mcm mana nak dedahkan online business, shoppe macam mana nak tackle problem macma tu, macma mana nak cari information ap acara terbaik, bitcoin semua benda2 baru zaman dulu tak ada, macma mana nak tackle isu2 aeoi, pada saya saya dah pernah buat jadi saya tahulah sedikit, bila saya bawa bend ani ke cawangan walaupun orang2 lama ofcourse diorang tak boleh buat, takt ahu macma mana nak handle, how to start, apa document yang perlu ada, how to make a settlement, macam manakita nak deal, macam mana kita nak melihat current situation tu samada dikenakna cukai atau tidak.

14. Apa beza pegawai yang diberikan coaching dengan yang tidak diberikan coaching?

Ada beza sikit bila buat something new, kita beri pendedahan orang yang dicoach ni of course diorang ni tak dapat semua tapi sikit jadilah, diorang ni ada sedikit pemikiran bagaimana nak gunakan teori2 tu, yang tak tahu dia akan refer kepada KU, dan cuba harmonikan approach baru dan lama antara yang diajar oleh puan Zuriahati dan mengikut pengalaman.

15. Sebagai KU sempat tak untuk coaching

Pengalaman sebenarnya jadi KU ni dari dulu hamper semua kita kena buat, cumanya jik aada seoraang ada pengurus atau pengarah unit membantu untuk buat strategy dan pelaporan, sebenarnya bagi saya dah banyak menjimatkan masa, personally bagi saya.

Sekarang ni saya ken abuat semakan fail, saya kena buat perbincangan kes, maksudnya apabila diorang datang kat kita, tapi sering kali saya ada limited time yang saya boleh buat, kadang2 benda tu mudah, step a, step b, tapi oklah saya terpaksa beritahu saya ada kerja lain, saya terpaksa nak tengok email, nak tengok kes, ada isu JPC nak minta maklumbalas nak maklumat itu dan maklumat ini, jadi KU amat berat sebenarnya. Walaupun orang tak nampak, sepatutnya hal2 pelaporan dan strategy bukan bawah KU, ku hanya orang perantara orang yang buat kerja untuk memudahkan pegawai dan KU hanya sebagai pemudah cara sahaja tapi kita ken afikir strtagey apakah itu dan apakah ini, rasa aneh, dan bila saya bercerita dengan orang luar mereka rasa patut manager kena buat. Saya tak sempat untuk coaching atau hanya pada awal bulan sahaja saya sempat bertanya apa masalah pegawai.

16. Sebagai penutup apa harapan Tuan pada masa hadapan bagaimana dapat meningkatkan audit kualiti dengan meningkatkan koompetensi pegawai melalui Latihan dan coaching

Jalan yang terbaik apabila kita buat pembelajaran kita kena ada live. Ada teori dan ada live. Kalau simulasi bawa kes orang lain dan ia bukan jiwa pegawai so datang sekadar nak tahu tapi bila fikir ini kes dia lantaklah dia nakbuat macam mana pun so dari segi hasil nampak kurang memberangsangkan. Jadi saya fikir kalau katakana kitab oleh buat kitab oleh panggil dan set up small team dan

panggil diaorang buat perkara yang sama kit abuat teori di akademi kita panggil dan kita dapatkan knowledge apa perlu dibuat.

Usaha yang puan buat saya ucapkan terima kasih bagi saya itulah Langkah awal itu untuk kita menyediakan satu laluan auditor yang berpengalaman tapi kita dapat memendekkan masa pembelajaran diorang itu yang terbaik tidak perlu tunggu 3 tahun sebenarnya kita kena ambil iktibar pasal kita dulu macam mana susahny kita nak jadi seorang auditor. Cuma kalau lah ada masa insyallah selaku KU saya kan tolong saya akan tolong.

Yang kedua saya nak cerita pasa audit ni kita kena buat analisa dan persediaan kita perlukan banyak source, kita ada banyak sumber2 luar yang kita tak dapat gunakan contohnya STAMPs, ID stamps untuk tengok harta2 dan agreement, hartanah, tengok asset yang wujud. Diharapkan bagilah ID yang berkaitan untuk sistem2 dalamam. Jangan sekat2 sebab kita nak buat analisa untuk alasan yang kukuh kalau berdasarkan etp itu hanya summary sahaja

Kalau kita nakbuat analisa kit aperlukan evidence dimana apabila kita nakbentangkan kepada pembayar cukaiitulah buktinya, dan mereka boleh tunjuk ok ni you dah sign so this is you rlegal document, kit atak boleh lagi maacam zaman dulu zaman bersangka2, andaian, you ada property ni kan you mesti sewa, berapa? I agak dalam macam ni. So kita tak nak dah macam tu. Zaman sekarang ni dari segi environment dan berbeza dari zaman dulu.

KPI bagi saya terlalu tinggi, saya tak cakap auditor ni malas, asal cakap tinggi je malas, kita nak kes banyak kita perlu ambil masa yang banyak, nak rm banyak tak terkejar dengan aging lagi, kita nak buat analisa dan cross check ambil masa. Jadi why not kita letak yang reliable.

17. Apa pendapat KU selain dari kaedah2 ini apa yang boleh membantu pegawai audit?

So far saya tak nampak lagi. OG ini memang tak simpan rekod dari dulu zaman sekarang, akaun pun anggaran.

VERBATIM: PARTICIPANT 5 to PARTICIPANT 11

INTERVIEWER: RESEARCHER

1. Apa yang difahami dengan audit kualiti?
2. Apakah faktor utama dalam menyelesaikan kes-kes audit dan juga yang menyebabkan kes audit menjadi aging(tahap kualiti)

En. Mohd Mu'az B. Mohd Tiah, (Pegawai Audit, 8 tahun berkhidmat dan 8 tahun berada di unit audit, menghadiri kursus audit semasa berada di unit audit)

Tak capai KPI tu tak berkualiti. Dalam menyelesaikan kes-kes audit ni kalau tak hadir kursus dulu dan belajar method dan faham proses kerja audit akan ada masalah untuk selesaikan kes.

Faktor lain ialah walau semua dah ada, dokumen ada, tapi pembayar cukai tak nak beri kerjasama, jadi negotiation pun penting, bila nak tutup tanpa persetujuan kena bentangkan dalam mesyuarat untuk persetujuan ajk teknikal.

Dalam mesyuarat teknikal, ada kes dokumen tak lengkap dan ada masalah, kaedah yang nak digunakan nak tutup tanpa persetujuan walau diperingkat Ketua Unit dah setuju dengan kaedah yang diselesaikan tetapi ajk teknikal tidak setuju, jadi ia melambatkan proses penyelesaian dan kes akan jadi aging.

Dan yang paling penting pengetahuan tentang cara nak buat audit, kalau tak tahu method dan kaedah audit memang susah. Ketua Unit kena main peranan untuk bantu untuk coaching kalau tak memang tak tahu nak start dari mana.

En Sukri B Awang, Pegawai Audit, (9 tahun berkhidmat, 8 tahun di audit)

Mesti capai KPI, tu je yang saya tahu. Antara faktornya ialah, pembayar cukai sukar dikesan, dah tax payer suka minta extension masa, itu antara penyebab kes menjadi aging. Kes-kes incomplete record ni kalau tak ada tunjuk ajar tak ada ilmu pengetahuan, tak ada coaching, tak ada accounting background memang problem nak buat audit. Nak capai semua susah, yang penting capai KPI je. Capai kes dan file cukup.

Pn. Khairul Fazura Bt. Mohamad Pudzil, (Pegawai Audit, 13 tahun berkhidmat, 8 tahun di Unit Audit)

Awal-awal memang susah nak capai KPI, terutama yang masih baru, memang fokus capai KPI dah cukuplah.

Selalunya pembayar cukai tak respon langsung, jadi tak boleh nak minta dokumen dan tak boleh nak interview jadi susah nak selesaikan kes, kes akan letak tepi, sebab ada banyak lagi kes nak dibuat, KPI tinggi, jadi nak fokus kes-kes yang direct.

Untuk permulaan kerja-kerja audit ni basically kena tahu cara method nak buat kalau tak kerja2 akan jadi lambat, kena faham proses kerja audit. Selalunya Ketua Unit akan bantu.

En. Muhammad Izzat bin Jamal (Pegawai Audit, 3 tahun berkhidmat, baru 10 bulan di audit)

Saya bukan dari background accounting, sangat mencabar untuk faham, item-item dalam accounting, saya belum hadir lagi kursus audit. KPI yang tinggi, time management atau pengurusan masa, saya masih sedang mengikuti kursus-kursus wajib.

So sangat mencabar, nak hadir kursus wajib on and off, nak capai KPI yang tinggi, pada masa yang sama masih belajar nak buat audit. Dah masuk bulan Okt, saya masih belum capai KPI lagi. Nak faham proses kerja audit dulu, saya ambil masa 6 bulan untuk faham proses, belum lagi cara-cara buat kerja audit. So kes-kes yang susah tolak tepi. So anggap bila capai KPI tu mencapai tahap kualiti

Cara negotiation pun penting nak minta tax payer bekerjasama, proses nak mohon dokumen dan nak selesaikan kes.

Saya cadangkan agar ada rotation work, kena masuk audit meja dulu, untuk faham teknikal dulu supaya bila masuk audit luar proses pembelajaran tu tak jadi lambat.

Hadir kursus dan secara berkala dulu dan sangat penting agar lebih bersedia untuk bekerja. Now expectation tinggi untuk capai KPI.

Cik Roseline Tiong Sui Pei, Pegawai Audit

Memula saya rasa susah, sebab saya dah lupa apa yang saya belajar semasa kursus saya dah tak ingat, saya kena refer nota semula untuk ingat semula kaedah audit, semasa saya masuk unit audit, itu yang kes jadi lambat. Nak cepat capai KPI, mesti kena tahu teknik baru audit tu berkualiti

En. Azizul Razif Bin Haji Razali, Pegawai Audit, (Beliau mempunyai 9 kes aging)

Saya sudah tidak berada di unit audit luar, saya rasa susah, susah nak capai KPI dan nak perform sekarang saya ada di unit Hasil Care. Saya tak tahu nak mula di mana dan nak faham proses kerja audit. Mungkin bukan jiwa saya.

En. Bosco Martin, Pegawai Audit

Puan, saya dah tak ada di unit audit luar, saya di audit meja sekarang ni untuk belajar dulu teknikal, Saya perlukan masa untuk faham teknikal dan ada ilmu yang strong. Audit mesti semua kena tahu nak capai KPI dan Pengurus suka dengan laporan kita. Saya anggap tu dah berkualiti

VERBATIM: PARTICIPANT 12

Encik K. Vickneswaran Kandasamy, Pegawai Audit

INTERVIEWER: RESEARCHER

1. Bila tuan/puan dilantik sebagai pegawai audit di LHDNM?

Berkhidmat pada tahun 2012. Di audit majikan. Pada tahun 2020 saya dinaikkan pangkat ke gred 41 dan ditempatkan di unit audit luar selain syarikat. Saya mempunyai degree accounting dari UKM.

2. Unit pertama yang ditempatkan

Pada 1 jun

3. Bila Latihan audit diberikan kepada tuan?

dan diberikan latihan selama seminggu.

4. Berapa lama Latihan di berikan kepada tuan.

Cukup tetapi jika extend lebih banyak membantu. Yang kita dapat kaji tu hanya sebilangan kes sahaja. Mungkin kita ada masa kita masa lagi Panjang kita boleh kaji kes basic situation.

5. Adakah cukup masa Latihan tersebut?

Tambah lagi seminggu

6. Bagaimana isi kandungan pembelajaran tersebut ?

Sangat menarik, memuaskan dan mudah difahami cuma kalau ada real case basis lagi menarik. Sesi pembelajaran ini membantu saya menyelesaikan kes trading yang saya terima dan beberapa kes trading lain yang saya terima. Saya dapat menyelesaikan kes menggunakan analisis bank dan analisi penghutang dan pemiutang dan Berjaya menutup kes selama sebulan iaitu kes yang dicoaching oleh puan Zuriahati.

7. Selepas Latihan diberikan apakah bentuk Latihan yang diberikan untuk memastikan kesinambungan pembelajaran berterusan yang diberikan?

Macam puan selalu minta update apa yang kami buat, dan bagi saya ia dah cukup bagus, Cuma bagi saya ia bergantung kepada iniatif pegawai untuk berjumpa dengan tenaga pengajar bila ada kes-kes tertentu how to go towards the cases.

8. Apabila diberikan kes adakah tuan mampu melakukan secara sendiri atau perlukan bimbingan coaching dari ketua unit atau pengurus?

Pada pendapat saya kalau tiada coaching mmg agak sukar lah , to be honest, memang zero knowledge, even we have degree accounting apa yang kita belajar dan teori dan comes practical its totally different dan kit amasih perlukan guidance to start up, sepertimana yang puan buat itu sangat membantu saya.

9. Apa pendapat tuan/ puan berkaitan sesi coaching yang diberikan?

10. Adakah ia perlu diberikan secara berterusan?

Pada pendapat saya ia patut dilakukan secara berterusan, saya suka kalau puan beri guidance ini secara berterusan. For me I want to learn, mengikut case agar in future kami boleh buat tanpa guidance

11. Pada pendapat tuan/puan apakah faktor utama untuk menghasilkan audit yang berkualiti?

Pada pendapat saya apabila kita mulakan dengan kaedah yang betul ia membantu ke pada arah fokus audit kita. Kalau kita taka da pendedahan kita tak tahu mana nak mula. Contoh kita dah ada class, so konsep ini kita tahu nak apply kat business mana, maka ini boleh work out kita kat mana kita nak tumpu direction kita.

12. Selepas latihan dan sesi coaching, adakah memberi impak semasa tuan/puan membentangkan kes audit semasa sesi PSKA.

Okay, ini soalan yang bagus, saya sebenarnya bila masuk PSKA saya akan adapt kaedah2 yang diajar, melibatkan kaedah mana semasa perbentangan dengan sesi pska kerana ada ramai pengarah dalam tu. Kita kena bentangkan kaedah mana yang kita gunakan untuk feel fair dan kita boleh kes itu untuk dijustifiedkan untuk procedure seterusnya. Dengan adanya material dan bukti kitab oleh tutup kes tanpa persetujuan.

Saya first of all, saya berterima kasih kepada puan, puan is very good beri material sebab taka da orang buat macam ni sebelum ini, before this that I know, they learn from senior dan masing2 ada cara dan pendapat masing2. There no proper guidance. Thanks to puan, I mmg volunteer dengan puan untuk masuk sesi ni dan I mmg adapt kaedah-kaedah sekarang untuk kes-kes yang ada. Saya cadangkan agar agar ia bukan habis setakat ini tapi diperkembangkan 2 bulan sekali atau 3 bulan sekali just to give input dan pendedahan tentang business yang sentiasa berubah, more digitalize, so macam mana kita nak audit, so bend aini adalah pendedahan knowledge dan kami bersedia untuk menghadapi pembayar cukai. Itu saya punya cadangan.

13. Apa perbezaan mereka yang terima coaching dengan yang tidak menerima sesi coaching?

Perbezaan yang saya nampak ialah keberkesanan dalam tempoh menutup kes sebb kita tahu menggunakan kaedah, berbanding dengan tak ikuti mereka stuck takt ahu nak mula di mana.

VERBATIM: PARTICIPANT 13

Encik Mohd Nasfirdaus Murshidi, Pegawai Audit

INTERVIEWER: RESEARCHER

1. Bila tuan/puan dilantik sebagai pegawai audit di LHDNM?

3.11.2020- 31 Mei 2021 (prosper)

Sebagai audit firm sebagai pegawai audit 2 tahun. Dan pegawai kewangan di syarikat2 kecil.

2. Unit pertama yang ditempatkan ?

audit luar selain syarikat pada 31 mei 2021

3. Bila Latihan audit diberikan kepada tuan?

Semasa prosper ada diberikan latihan melihat kes-kes tengok latar belakang sahaja dan bentangkan dan andaian finding. Yang betul2 belajar semasa sesi latihan dan coaching bersama Puan Zuriahati.

4. Berapa lama Latihan di berikan kepada tuan

Bermula 1 Jun selama 5 hari sahaja.

5. Adakah cukup masa Latihan tersebut?

Pendapat saya tidak cukup, saya perlukan masa yang panjang untuk belajar. Untuk teori dan latihan adalah cukup dan kalua boleh ada kes-kes yang real boleh discuss bersama iaitu kes-kes aging.

6. Bagaimana isi kandungan pembelajaran tersebut?

Saya baca tetapi kadang2 tak dapat nak tangkap apa yang latihan dan contoh yang diberikan tu nak disampaikan. Ada yang detail ada yang tak macam buku2 akta yang lain. Masih ada yang blur lagi. Contoh kaedah penghutang tetapi bila buat latihan buat reverse check dengan nota baru faham dan baru faham nak buat mcm mana.

7. Selepas Latihan diberikan apakah bentuk Latihan yang diberikan untuk memastikan kesinambungan pembelajaran berterusan yang diberikan dan apa yang perlu ditambah baik?

Bagi saya, sebab ini pertama kali, bagi saya ok ada yang saya boleh tangkap dan ada yang tak boleh tangkap. Bila yang tak dapat tangkap tu kadang2 puan yang tolong dan ada yang kawan2 tolong. Semasa sesi latihan tu perlu masa Panjang untuk lebih lama kerana soalan latihan tersebut ada banyak, lepas tu kitaorang tak dapat nak fokus latihan2 tu kenapa macam tu dan bagaimana macam tu, kitaorang tak tahu. Kadang2 main buat tapi dapat jawapan tapi saya nak tahu kenapa dapat macma tu.

8. Apabila diberikan kes adakah tuan mampu melakukan secara sendirian atau perlukan bimbingan coaching dari ketua unit atau pengurus?

Sekiranya tiada bimbingan coaching saya tak mampu membuatnya sorang2, biasanya akan tanya senior, macam mana nak buat, dan mengambil masa yang lama, tetapi bila kita ada asas ilmu, kita tahu nak guna kaedah mana dan kita boleh tanya pendapat coach dan ketua unit boleh ke kita nak guna kaedah. Bila kita ada basic kaedah mana nak guna kita boleh kembangkan kaedah tersebut dan bentangkan jadi tiada masalah kerana kita akan bentangkan kes berdasarkan kaedah2 yang kita orang belajar tu,

9. Apa pendapat tuan/ puan berkaitan sesi coaching yang diberikan?

Untuk bahagian puan Ok sangat sebab puan boleh bahagikan masa antara kerja hakiki dan sesi coaching dengan kami. Cuma mungkin latihan, saya berbeza dari orang lain saya suka belajar jawapan dulu baru tgk soalan. Cara saya berbeza dari orang lain. Saya suka kaji jawapan kepada soalan itu. Next time puan boleh Bersama kami belajar dulu jawapan dan soalan dan akan dtg bila nak jawab soalan 2 ..”owh macam ni soalan first yang dibuat dan boleh implement pada soalan kedua.

10. Adakah ia perlu diberikan secara berterusan?

Saya rasa mcm puan now buat atas dasar untuk kajian puan, so benda ni kena ada sebab kalau tak nanti pegawai baru atau baru pindah unit, masuk2 nanti taktahu nak buat apa, blur dan benda asas tak ada, dan bagi saya benda ni sangat penting.

11. Pada pendapat tuan/puan apakah faktor utama untuk menghasilkan audit yang berkualiti?

Yang firstnya kami tak competent, pengalaman audit kurang

Yang kedua, adalah negotiation skill, negotiatioan datang dengan semula jadi, saya rasa kena belajar through experience, kena banyak borak dengan pembayar cukai, kena banyak borak dengan boss,

Yang ketiga, masuk2 unit ni tak tahu apa nak buat, sebab tu perlu yang asa untuk kena belajar lagi

Dan seterusnya ialah masa, time management, kalau time management jad macam tak berkualiti la, bila tak ada masa, kita akan terkejar-kejar kpi,mindset akan fikir fail dan kes sahaja, asal kita tutup jadi nanti kita tutup tanpapertemuan, tapi kalau betul2 tak ada apa yang kita dah semak 100% , kita tak boleh cakap apa

Seterusnya ialah kepada KPI yang tinggi, terkejar2 KPI

12. Selepas latihan dan sesi coaching, adakah memberi impak semasa tuan/puan membentangkan kes audit semasa sesi PSKA.

Of course ada puan, ada sesangat2, dari segi analisa dan penemuan, penemuan kebanyakan guna mean test, kami confident sikit sebab dalam nota ada penerangan untuk menjelaskan bila Pengarah tanya, contohnya mengenai perbelanjaan tinggi jadi kami tahu untuk jelaskan. Bila working on analisa kan

just number sahaja tetapi nota banyak membantu untuk kami faham dan ada penerangan berkaitan dengan analisa tersebut. dan sangat membantu bagi saya. Bagi pendapat saya, saya rasa benda ni kena di buat di semua unit-unit lain di seluruh cawangan di Malaysia. Nak tunggu 3 tahun dan belajar mmg lama puan, kalau kita praktikal dari awal, kita ada base dan cara, ilmu untuk mulakan kerja. Masuk tanpa ilmu sesat nanti.

Saya amat galakkan benda ni di lakukan di seluruh Malaysia dan sangat berbaloi untuk kita semua, dan satu benda lagi agar semua KU agar boleh kursus coaching, dan jika Ku tak boleh bercakap nanti boleh bercakap.

13. Apa perbezaan mereka yang terima coaching dengan yang tidak menerima sesi coaching?

Perbezaan yang besar saya nampak ialah kat sini most senior dah tak ada, most kalau diorang nak tanya sebab diorang pun dapat kes-kes aging so diorang pun takt ahu nak start macam mana so diorang akan tanya kami, macam mana korang puan dengan puan Zuriahati? So saya akan beritahu owh kami buat macma ni kami gunakan kaedah. Macam Vicky ajar beberapa orang macam mana guna kaedah bank, so benda ni kami dapat extra sikit dan diorang belajar dari kami. Perbezaan besar sangat taka da tapi dari segi menggunakan kaedah-kaedah itu nampak.



VERBATIM: PARTICIPANT 14

Cik Dayang norashikin Awang Sabri, Pegawai Audit

INTERVIEWER: RESEARCHER

1. Bila tuan/puan dilantik sebagai pegawai audit di LHDNM?

Acca di UITM Shah Alam, bekerja di audit firm EY selama 2 tahun.

2. Unit pertama yang ditempatkan ?

Unit Audit Selain Syarikat pada 31 Mei 2021

3. Bila Latihan audit diberikan kepada tuan?

pada 1 Jun 2021

4. Berapa lama Latihan di berikan kepada tuan

Seminggu. Kelas kaedah audit

5. Adakah cukup masa Latihan tersebut?

Seminggu untuk kelas cukup tapi praktikal kena tambah. Seminggu teori, Seminggu praktikal.

6. Bagaimana isi kandungan pembelajaran tersebut ?

Banyak dipelajari berkaitan dengan kaedah. Refresh balik apa yang saya belajar semasa saya study dulu dan lebih detail dan sangat berguna.

7. Selepas Latihan diberikan apakah bentuk Latihan yang diberikan untuk memastikan kesinambungan pembelajaran berterusan yang diberikan?

Agak struggle juga kalau tak ada coaching, macam kami baru masuk kami takt ahu nak buat apa, kelebihan coaching dia guide kita satu2 nak buat apa, macam mana nak interview PC, macam mana nak keluarkan surat, file tu macam mana nak tackle kes tu.

8. Apabila diberikan kes adakah tuan mampu melakukan secara sendirian atau perlukan bimbingan coaching dari ketua unit atau pengurus?

Sangat berbeza sebab kita takt ahu apa yang kita buat tu betul ke tidak, kalau ada coaching, kita discuss dulu sebelum membuat keputusan untuk mengelakkan salah faham ataupun apa yang kita buat ni salah

9. Apa pendapat tuan/ puan berkaitan sesi coaching yang diberikan?

Saya rasa sangat berguna untuk kami yang baru.

10. Adakah ia perlu diberikan secara berterusan?

Coaching untuk 3 bulan tu sudah dan ok dan menyeluruh cuma untuk kes-ke tertentu sahaja boleh dirujuk kerana ilmu yang diberi selama 3 bulan ini sangat berguna. Dan kami akan guna kaedah2 ini secara berulang-ulang.

11. Pada pendapat tuan/puan apakah faktor utama untuk menghasilkan audit yang berkualiti?

kerja ada kualiti perlu ada asas audit sebab nak kena semak betul. Kena ada knowledge, nak tackle kes dan penggunaan kaedah yang betul. Kes kena buat cepat, timeline kena ada, pengurusan masa. Timeline kena cun, kena selalu update dan berinteraksi dengan pembayar cukai.

12. Apa perbezaan mereka yang terima coaching dengan yang tidak menerima sesi coaching?

Pendapat saya, saya belajar lagi banyak, sebab saya banyak takt ahu, tapi puan guide saya untuk first keluarkan surat dan macam mana nak carikan finding dia guna GP margin tapi bila kita discuss kita tak dapat dan kita guna kaedah lain dan macam ada guide satu2, bila dokumen tak dapat kita keluarkan penemuan terus dan apa yang kita discuss tu sangat detail berbanding dengan tiada coaching dimana diorang terus buat tapi kita sama2 tengok dokumen satu2.

13. Selepas latihan dan sesi coaching, adakah memberi impak semasa tuan/puan membentangkan kes audit semasa sesi PSKA.

Tak confident untuk bercakap apa. Takut kita semak tak mencukupi apa yang pihak atasan nak tapi bila kita lalui proses ini kita dah buat checklist dan buat sama2 berbincang dan ada guide.

Secara keseluruhan saya nak berterima kasih kepada puan kerana ambil masa untuk mengajar kitaorang dan coaching banyak membantu kami baca dokumen dan semak dokumen sebb saya takt ahu semua benda dan saya berbesar hati kerana terpilih sebagai salah satu responden. Sya berharap selepas ini ramai pegawai yang berkualiti dan tambah ilmu dengan apa method yang kami belajar. Knowledge itu penting.

VERBATIM: PARTICIPANT 15

CikAnis Syahirah Ramlan, Pegawai Audit

INTERVIEWER: RESEARCHER

1. Bila tuan/puan dilantik sebagai pegawai audit di LHDNM?

Pengalaman bekerja di accounting firm sebagai pembantu akaun selama 10 bulan.

Dilantik sebagai pegawai LHDN pada 3 November 2020.

2. Unit pertama yang ditempatkan ?

Unit audit luar selain syarikat

3. Bila Latihan audit diberikan kepada tuan?

Semasa housemanship diberi exposure pada setiap unit.

4. Berapa lama Latihan di berikan kepada tuan

Latihan audit

5. Adakah cukup masa Latihan tersebut?

Tak cukup terlalu cepat, dan cadangan adalah 2 minggu atau 3 minggu

6. Bagaimana isi kandungan pembelajaran tersebut ?

Saya rasa oklah dan berguna lah masa bekerja

7. Selepas Latihan diberikan apakah bentuk Latihan yang diberikan untuk memastikan kesinambungan pembelajaran berterusan yang diberikan?

Saya masih baru dan rasa lost so bagus jika ada orang lead, rasa benda tu jadi senang. Buat sorang2 jadi susah sebab tak pernah buat sebelum ini, lepas ni nak buat apa dan apa jadi selepas ni so dia jadi blur, so bila ada coaching, kita kongsi idea, dan bila buntu someone boleh bantu untuk tengok beberapa angle dan rasa akan clear. Kalau buat sendiri akan jadi lambat.

8. Apabila diberikan kes adakah tuan mampu melakukan secara sendirian atau perlukan bimbingan coaching dari ketua unit atau pengurus?

9. Apa pendapat tuan/ puan berkaitan sesi coaching yang diberikan?

Keseluruhannya ia banyak membantu untuk diri saya, dan walaupun ada background accounting still rasa susah sebb audit banyak pelbagai industry yang saya tak familiar dan tak tahu apa2. Kerja lebih mudah dan boleh lontarkan idea.

10. Adakah ia perlu diberikan secara berterusan?

Perlu.

11. Pada pendapat tuan/puan apakah faktor utama untuk menghasilkan audit yang berkualiti?

Knowledge, pasal kaedah2 audit. Cara dan pengurusan masa. Berinteraksi dengan pembayar cukai senang kalau yang happy go lucky dan yang marah2 dan mengamuk akan jadi rumit.

12. Selepas latihan dan sesi coaching, adakah memberi impak semasa tuan/puan membentangkan kes audit semasa sesi PSKA.

Rasa lebih confident, daripada bentang tanpa base yang kukuh, nak bangkitkan tapi ragu2.

Overall dia bagus untuk pegawai baru yang masuk, untuk kursus teori tu kena tambah beberapa hari lagi. Saya rasa selebihnya ok kot.

13. Apa perbezaan mereka yang terima coaching dengan yang tidak menerima sesi coaching?

Bezanya sebab semua lain2 background kadang2 saya rasa diorang bila buntu diorang tanya kaedah mana you all guna masa sesi coaching dan rujuk kepada siapa yang guna kaedah tu.



UUM
Universiti Utara Malaysia

VERBATIM: PARTICIPANT 15

Encik Yusrizal Yusof, Pegawai Audit

INTERVIEWER: RESEARCHER

1. Bila tuan/puan dilantik sebagai pegawai audit di LHDNM?

Bermula pada tahun 2018, sebelum ini menuntut di UKM jurusan sains sosial dan kemanusiaan majoring in linguistik. Diterima masuk disebabkan pernah bekerja sebagai pegawai sambilan di cawangan penang sebelum ini. 3 tahun di LHDN, bahagian audit baru setahun setengah sebelum ini saya di ckht dan di duti setem.

2. Unit pertama yang ditempatkan ?

Ckht, duti setem dan audit

3. Bila Latihan audit diberikan kepada tuan?

Masuk audit 2020, latihan audit diberikan semasa KAP tu sangat basic dan yang betul-betul audit adalah kelas bersama puan pada 1 jun 2021.

4. Berapa lama Latihan di berikan kepada tuan/

seminggu

5. Adakah cukup masa Latihan tersebut?

Kalau untuk teori bagaimana kita nak menyelesaikan kes itu saya rasa kena tambah sikit masa lagi, sebb kita ada banyak jenis kes dan situasi, dan mungkin untuk sebulan lebih untuk dapatkan semua situasi.

6. Bagaimana isi kandungan pembelajaran tersebut ?

Isi kandungan training itu sebenarnya sangat membantulah sebab kita lebih tahu metod dan kaedah bila jumpa certain-certain kes seba ada kes yang direct dan ada certain2 kes yang susah kita nak pakai kaedah mana, dan kita kena try and error 2-3 method baru boleh dapat satu finding yang kita nak. Sebenarnya bila hadir training perjalanan menyelesaikan kes itu lebih cepat sebb kita dah tahu method apa nak cuba macam dulu saya takt ahu method apa langsung dan kita buat try and error, dan kita takt ahu nak guna kaedah mana sebb tak belajar method mana lepas semak more pada expenses dan sales and purchase.

7. Selepas Latihan diberikan apakah bentuk Latihan yang diberikan untuk memastikan kesinambungan pembelajaran berterusan yang diberikan?

Macam saya cakap, kita ada teori tapi bila praktikal kit amasih macam takt ahu nak guna method mana dulu sebb ada certain kes document dia macam ni kita tahu ada isu tapi kita takt ahu nak mula mana dan pakai method mana. Nak guna 2-3 method baru kita tahu method mana yang sesuai. Perlu ada coaching sehingga 70% mahir.

8. Apabila diberikan kes adakah tuan mampu melakukan secara sendirian atau perlukan bimbingan coaching dari ketua unit atau pengurus?

Kalau ikutkan starting dulu, kita dapat file, kita tak ada ilmu langsung pasal audit, kita nak tanya kita punya members, diorang pun ada file masing, diorang nak ajar tapi masih ada limitation tak akan kita nak minta seharian fokus nak ajar kita macam mana nak buat, diorang pun ada KPI sendiri, for now KPI tu sendiri sangat tinggi. Yang senior dan gred 44 so file banyak dan report pun detail so diorang pun perlukan masa diorang, dan kita nak tanya di pun rasa mengganggu, so bila ada kelas yang memang mengajar membantu kita nak buat audit so kita tak rasa terganggu dan bend aini akan membantu pada masa depan dan lebih bersedia kita membantu untuk buat audit, tak perlu kita eh nak tanya ni tengok dia tengah buat so kalau audit ni tak boleh ganggu kalau ganggu nanti kita start daripada A kalau tengah half way rasa malu nak tanya. Kalau ad akelas kita tahu time tu untuk mengajar. kalau diberi pendedahan lebih awal lebih bagus sebb kalau lambat stat dah jalan dan sebelum ini kita tak tahu nak buat macam mana. Kes dengan puan tu sekarang kita dah tahu dan decide nak buat apa Cuma sekarang pembayar cukai ambil manfaat pada situasi sekarang untuk tidak menyelesaikan kes secepat yang mungkin. So proses tu menjadi lambat dan kita pending kerana PC tak mahu berikan dokumen dan guna alasan PKP sekarang ini.

9. Apa pendapat tuan/ puan berkaitan sesi coaching yang diberikan?

Bagus sangat

10. Adakah ia perlu diberikan secara berterusan?

Elok diteruskan dan lebih teratur.

11. Pada pendapat tuan/puan apakah faktor utama untuk menghasilkan audit yang berkualiti?

Faktor utama adalh ilmu macam method2 yang puan ajar, dan kita ada lebih masa, sebab kalau kita ada lebih masa kita akan lebih teliti dan kita dapat cari banyak findings, sekarang kpi tinggi kita tak boleh drag terlalu lama untuk satu2 kes sebab kena nak kejar KPi tapi kita cuba sedaya upaya untuk bangkitkan beberapa isu. Nak kena imbangkan kpi kes, fail dan RM, jika kita teliti dan fokus 100% untuk cari lebih finding mungkin kita tak dapat nak kejar kpi fail dan kes.

12. Selepas latihan dan sesi coaching, adakah memberi impak semasa tuan/puan membentangkan kes audit semasa sesi PSKA.

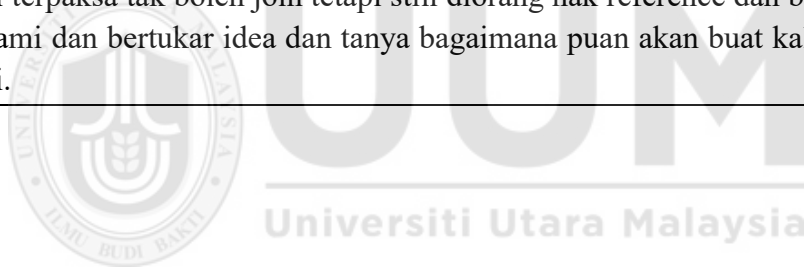
Masa pska kita nak tutup tanpa persetujuan dan pelarasan. Sebelum ini kita selalu minta tutup tanpa pelarasan sebb kita sendiri tutup tanpa findings, sebab kita takt ahu method, so sekarang kalau bila pc tak respon tapi kita still ada beberapa method untuk tutup tanpa persetujuan dan kita ada findings kita sendiri dan ada isu so tutup sekarang ada isi. So dulu kita tutup sementara taka da isi sebab kita lack of documentation tapi kitab oleh tutup guna method dan tutup tanpa persetujuan.

Saya berharap sesi begini didedahkn lebih awal kepada bakal2 auditor yang akan masuk akan datang supaya bila datang tu dah ada isi untuk buat kes kalau

datang kosong kitab oleh buat tapi kita takes times untuk dapat full commitment untuk file. So saya rasa sebelum untuk lantik pegawai audit masuk cawangan kena masuk kelas dulu dan di awalkan sebelum kursus asas khas untuk auditors. Akta yang berlainan juga mengambil masa nak belajar contoh akta setem dan akta cukai pendapatan. So satu cabaran pengalaman saya untuk faham dan adapt sebab saya biasa dengan akta setem dan mengambil masa berbulan untuk adapt nak faham akta cukai pendapatan. Perlukan masa yang panjang untuk faham dalam pengiraan cukai. Dan kalau boleh diletakkan beberapa pegawai audit yang berpengalaman di letakkan di unit agar bukan setiap masa pegawai perlu berjumpa dengan coach. Lebih senang dengan co worker dan jika semua tak boleh settle baru jumpa dengan coaching. Sebb bila jumpa coach ada tak nak jumpa kosong tak kan nak cakap dengan boss kata takt ahu, dan kalau boleh tak nak jumpa kosong dan rasa lack confident. Dan saya harap benda ni dapat diteruskan lagi kepada rakan-rakan lain dan buat audit dan mengutamakan ACP berbanding dari duti setem dan ckht.

13. Apa perbezaan mereka yang terima coaching dengan yang tidak menerima sesi coaching?

Kalau ikutkan ramai yang background accounting dan yang ikuti sesi coaching ni terpaksa tak boleh join tetapi still diorang nak reference dan bertanya kepada kami dan bertukar idea dan tanya bagaimana puan akan buat kalau kes macam ni.



APPENDIX C

Table of Training and Coaching Schedule

Kronologi sesi training dan coaching bersama Pn. Zuriahati

Tarikh	Perkara	Catatan
Mei		
Bulan 5	Temuduga pemilihan 'Responden'	Penemuduga : Pn Zuriahati Calon : Pegawai-pegawai dari unit Alog Lokasi : Tingkat 17 (Pentadbiran)
Jun		
1/6/2021	Pembelajaran : Audit Rekod Tidak Lengkap Sesi 1	Lokasi : Makmal Komputer tingkat 6 Masa : 8.30 pagi hingga 3.30 petang Peserta : Pegawai-pegawai dari unit Alog dan Amog Tajuk : Unit 1 - Analisis Kes Fokus Audit
2/6/2021	Pembelajaran : Audit Rekod Tidak Lengkap Sesi 2	Lokasi : Makmal Komputer tingkat 6 Masa : 8.30 pagi hingga 3.30 petang Peserta : Pegawai-pegawai dari unit Alog dan Amog Tajuk : Unit 2 - Audit Rekod Tidak Lengkap
3/6/2021	Pembelajaran : Audit Rekod Tidak Lengkap Sesi 3	Lokasi : Makmal Komputer tingkat 6 Masa : 8.30 pagi hingga 3.30 petang Peserta : Pegawai-pegawai dari unit Alog dan Amog Tajuk : Unit 2 - Audit Rekod Tidak Lengkap (Sambungan)

Tarikh	Perkara	Catatan
4/6/2021	Pembelajaran : Audit Rekod Tidak Lengkap Sesi 4	Lokasi : Makmal Komputer tingkat 6 Masa : 8.30 pagi hingga 3.30 petang Peserta : Pegawai-pegawai dari unit Alog dan Amog Tajuk : Unit 2 - Audit Rekod Tidak Lengkap (Sambungan)
5/6/2021	Cuti (Sabtu)	
6/6/2021	Cuti (Ahad)	
7/6/2021	Cuti (Hari Keputeraan YDP Agong)	
8/6/2021	Pembelajaran : Audit Rekod Tidak Lengkap Sesi 5	Lokasi : Makmal Komputer tingkat 6 Masa : 8.30 pagi hingga 3.30 petang Peserta : Pegawai-pegawai dari unit Alog dan Amog Tajuk : Unit 2 - Audit Rekod Tidak Lengkap & Latihan (Sambungan)
9/6/2021	Pembelajaran : Audit Rekod Tidak Lengkap Sesi 6	Lokasi : Makmal Komputer tingkat 6 Masa : 8.30 pagi hingga 3.30 petang Peserta : Pegawai-pegawai dari unit Alog dan Amog Tajuk : Unit 2 - Audit Rekod Tidak Lengkap & Latihan (Sambungan) dan pengumuman 'Responden' yang terpilih.
10/6/2021	Sesi pengenalan Unit Audit Luar Perniagaan	Lokasi : Makmal Komputer tingkat 6 Dibentang oleh : En. Mohd Azman Maasom Peserta : Pegawai-pegawai dari unit Alog Tajuk : Pengenalan Unit Alog, Proses kerja audit Alog, pengagihan mentor/senior kepada pegawai-pegawai baru.
11/6/2021	Perbincangan pemilihan dan	Lokasi : Unit Alog Tingkat 15 Pengagihan oleh: En. Mohd Azman Maasom Peserta : Responden

Tarikh	Perkara	Catatan
	pengagihan kes 'aging'	Mohd Nasfirdaus : Kes Forever Watch Trading Vicknesswaran : Kes Lim Hong Kian Trading Anis Syahira : Kes Sek Lee Trading Dayang Nur Asyikin : Kes New Tech Cleaning & Maintenance Yusrizal : Kes Soon Soon Trading
12/6/2021	Cuti (Sabtu)	
13/6/2021	Cuti (Ahad)	
14/6/2021	Analisa kes dan penyediaan fail	
15/6/2021	pembentangan dan perbincangan kes - 1	Lokasi : Tingkat 3 (Unit Duti Setem) / Tingkat 15 (Unit Audit Luar Perniagaan) Tajuk : Pengenalan kes dan perbincangan pembaikan Responden : - Mohd Nasfirdaus Vicknesswaran Anis Syahira Dayang Nur Asyikin
16/6/2021	Penambahbaikan	Penambahbaikan keatas analisa, fail dan perkara-perkara yang telah dibincangkan
17/6/2021	Penambahbaikan	Penambahbaikan keatas analisa, fail dan perkara-perkara yang telah dibincangkan
18/6/2021	Penambahbaikan	Penambahbaikan keatas analisa, fail dan perkara-perkara yang telah dibincangkan
19/6/2021	Cuti (Sabtu)	
20/6/2021	Cuti (Ahad)	
21/6/2021	pembentangan dan perbincangan kes - 2	Lokasi : Tingkat 3 (Unit Duti Setem) / Tingkat 15 (Unit Audit Luar Perniagaan) Tajuk : Perbincangan pembaikan Responden : - Mohd Nasfirdaus

Tarikh	Perkara	Catatan
		Vicknesswaran Anis Syahira
22/6/2021	Penambahbaikan pembentangan dan perbincangan kes - 2 (Sambungan)	Penambahbaikan keatas perkara-perkara yang telah dibincangkan Lokasi : Tingkat 3 (Unit Duti Setem) / Tingkat 15 (Unit Audit Luar Perniagaan) Tajuk : Perbincangan pembaikan Responden : - Dayang Nur Asyikin
23/6/2021	Penambahbaikan	Penambahbaikan keatas perkara-perkara yang telah dibincangkan
24/6/2021	Penambahbaikan	Penambahbaikan keatas perkara-perkara yang telah dibincangkan
25/6/2021	Panel Semakan Kerja Audit (PSKA)	Lokasi : Tingkat 17 (Bilik Mesyuarat Seri Chulan) Tajuk : PSKA Bil 9/2021 Kehadiran : En Bacho Bin Abdul Karim - Pengarah Cawangan (Pengerusi) Pn. Lam Joo Yee - Pengurus Unit Audit Luar Selain Syarikat Pn. Zuriahati - Pengurus Unit Duti Setem En. Mohd Azman Bin Maasom - Ketua Unit Audit Luar Selain Syarikat En. Hisham Bin Md Hussain - Pegawai Audit/Pembentang Kes Pn. Masnita Binti Mustaffa - Pegawai Audit/Pembentang Kes En. Yusrizal Bin Yusof - Pegawai Audit/Pembentang Kes/Responden En. Amir Mu'izzuddin bin Kamaruzaman - Pegawai Audit/Pembentang Kes En. Mohd Nasfirdaus Bin Murshidi - Pegawai Audit/Pembentang Kes/Responden
26/6/2021	Cuti (Sabtu)	
27/6/2021	Cuti (Ahad)	
28/6/2021	pembentangan dan perbincangan kes - 3	Lokasi : Tingkat 3 (Unit Duti Setem) / Tingkat 15 (Unit Audit Luar Perniagaan) Tajuk : Perbincangan pembaikan Responden : -

Tarikh	Perkara	Catatan
		Mohd Nasfirdaus Vicknesswaran Anis Syahira Dayang Nur Asyikin
29/6/2021	Penambahbaikan	- Penambahbaikan keatas perkara-perkara yang telah dibincangkan - Sesi temuduga bersama Pembayar Cukai:- Pembayar cukai : Forever Watch Trading (Yap Soon Chai) Pemilik kes : Mohd Nasfirdaus Lokasi : Melalui talian telefon
30/6/2021	Penambahbaikan pembentangan dan perbincangan kes - 3 (sambungan)	Penambahbaikan keatas perkara-perkara yang telah dibincangkan Lokasi : Tingkat 3 (Unit Duti Setem) / Tingkat 15 (Unit Audit Luar Perniagaan) Tajuk : Perbincangan pembaikan Responden : - Anis Syahira
Julai		
1/7/2021	pembentangan dan perbincangan kes - 4	Lokasi : Tingkat 3 (Unit Duti Setem) / Tingkat 15 (Unit Audit Luar Perniagaan) Tajuk : Pengenalan kes dan perbincangan pembaikan Responden : - Mohd Nasfirdaus
2/7/2021	pembentangan dan perbincangan kes - 4 (sambungan)	Lokasi : Tingkat 3 (Unit Duti Setem) / Tingkat 15 (Unit Audit Luar Perniagaan) Tajuk : Pengenalan kes dan perbincangan pembaikan Responden : - Anis Syahira
3/7/2021	Cuti (Sabtu)	
4/7/2021	Cuti (Ahad)	

Tarikh	Perkara	Catatan
5/7/2021	pembentangan dan perbincangan kes - 5	Lokasi : Atas talian Tajuk : Perbincangan dan kemajuan kes Responden : - Mohd Nasfirdaus Vicknesswaran Anis Syahira Dayang Nur Asyikin Yusrizal
6/7/2021	Semakan dan penambahbaikan	
7/7/2021	Semakan dan penambahbaikan	
8/7/2021	Semakan dan penambahbaikan	
9/7/2021	Semakan dan penambahbaikan	
10/7/2021	Cuti (Sabtu)	
11/7/2021	Cuti (Ahad)	
12/7/2021	Semakan dan penambahbaikan	Perbincangan kes-kes
13/7/2021	Semakan dan penambahbaikan	Menunggu dokumen sokongan
14/7/2021	Semakan dan penambahbaikan	Perbincangan untuk penutupan kes

Tarikh	Perkara	Catatan
15/7/2021	Semakan dan penambahbaikan	informal interaksi melalui telefon dan perbincangan pendek bersama pegawai
16/7/2021	Semakan dan penambahbaikan	
17/7/2021	Cuti (Sabtu)	
18/7/2021	Cuti (Ahad)	
19/7/2021	Semakan dan penambahbaikan	
20/7/2021	Cuti (Hari Raya Haji)	
21/7/2021	Semakan dan penambahbaikan	
22/7/2021	Semakan dan penambahbaikan	
23/7/2021	Semakan dan penambahbaikan	
24/7/2021	Cuti (Sabtu)	
25/7/2021	Cuti (Ahad)	
26/7/2021	Semakan dan penambahbaikan	
27/7/2021	Semakan dan penambahbaikan	
28/7/2021	Semakan dan penambahbaikan	

Tarikh	Perkara	Catatan
29/7/2021	Semakan dan penambahbaikan	
30/7/2021	Semakan dan penambahbaikan	
31/7/2021	Cuti (Sabtu)	
Ogos		
1/8/2021	Cuti (Ahad)	
2/8/2021	Semakan dan penambahbaikan	
3/8/2021	Semakan dan penambahbaikan	
4/8/2021	Semakan dan penambahbaikan	
5/8/2021	Semakan dan penambahbaikan	
6/8/2021	Semakan dan penambahbaikan	
7/8/2021	Cuti (Sabtu)	
8/8/2021	Cuti (Ahad)	Perbincangan kes-kes
9/8/2021	Semakan dan penambahbaikan	Menunggu dokumen sokongan
10/8/2021	Cuti (Awal Muharram)	Perbincangan untuk penutupan kes

Tarikh	Perkara	Catatan
11/8/2021	Semakan dan penambahbaikan	informal interaksi melalui telefon dan perbincangan pendek bersama pegawai
12/8/2021	Semakan dan penambahbaikan	
13/8/2021	Semakan dan penambahbaikan	
14/8/2021	Cuti (Sabtu)	
15/8/2021	Cuti (Ahad)	
16/8/2021	Semakan dan penambahbaikan	
17/8/2021	Semakan dan penambahbaikan	
18/8/2021	Semakan dan penambahbaikan	
19/8/2021	Semakan dan penambahbaikan	
20/8/2021	Panel Semakan Kerja Audit (PSKA)	
21/8/2021	Cuti (Sabtu)	
22/8/2021	Cuti (Ahad)	
23/8/2021	Semakan dan penambahbaikan	Penutupan kes: Mohd Nasfirdaus
24/8/2021	Semakan dan penambahbaikan	Penutupan kes: Vicknesswaran

Tarikh	Perkara	Catatan
25/8/2021	Semakan dan penambahbaikan	
26/8/2021	Semakan dan penambahbaikan	
27/8/2021	Semakan dan penambahbaikan	
28/8/2021	Cuti (Sabtu)	
29/8/2021	Cuti (Ahad)	
30/8/2021	Semakan dan penambahbaikan	
31/8/2021	Cuti (Hari Kebangsaan)	
September		
1/9/2021	Semakan dan penambahbaikan	
2/9/2021	Semakan dan penambahbaikan	
3/9/2021	Semakan dan penambahbaikan	
4/9/2021	Cuti (Sabtu)	
5/9/2021	Cuti (Ahad)	
6/9/2021	Semakan dan penambahbaikan	

Tarikh	Perkara	Catatan
7/9/2021	Semakan dan penambahbaikan	
8/9/2021	Semakan dan penambahbaikan	Perbincangan kes-kes
9/9/2021	Semakan dan penambahbaikan	Menunggu dokumen sokongan
10/9/2021	Semakan dan penambahbaikan	Perbincangan untuk penutupan kes
11/9/2021	Cuti (Sabtu)	informal interaksi melalui telefon dan perbincangan pendek bersama pegawai
12/9/2021	Cuti (Ahad)	
13/9/2021	Semakan dan penambahbaikan	
14/9/2021	Semakan dan penambahbaikan	
15/9/2021	Semakan dan penambahbaikan	
16/9/2021	Cuti (Hari Malaysia)	
17/9/2021	Semakan dan penambahbaikan	
18/9/2021	Cuti (Sabtu)	
19/9/2021	Cuti (Ahad)	
20/9/2021	Semakan dan penambahbaikan	Penutupan kes: Anis Syahira

Tarikh	Perkara	Catatan
21/9/2021	Semakan dan penambahbaikan	
22/9/2021	Semakan dan penambahbaikan	
23/9/2021	Semakan dan penambahbaikan	
24/9/2021	Semakan dan penambahbaikan	
25/9/2021	Cuti (Sabtu)	
26/9/2021	Cuti (Ahad)	
27/9/2021	Semakan dan penambahbaikan	Penutupan kes: Dayang Nur Asyikin
28/9/2021	Semakan dan penambahbaikan	
29/9/2021	Semakan dan penambahbaikan	
30/9/2021	Semakan dan penambahbaikan	
Oktober		
1/10/2021	Semakan dan penambahbaikan	
2/10/2021	Cuti (Sabtu)	
3/10/2021	Cuti (Ahad)	

Tarikh	Perkara	Catatan
4/10/2021	Semakan dan penambahbaikan	Penutupan kes: Yusrizal
5/10/2021	Semakan dan penambahbaikan	
6/10/2021	Semakan dan penambahbaikan	
7/10/2021	Temuduga	Lokasi : Unit Alog Tingkat 15 Penemuduga : Pn Zuriahati Peserta : Focus Group dan Ketua Unit Audit Luar Selain Syarikat

