

**A STUDY ON JOB SATISFACTION
AMONGST THE CUSTOMS
OFFICERS GRADE W8 IN THE
INTERNAL TAXES DIVISION,
KUCHING, SARAWAK.**

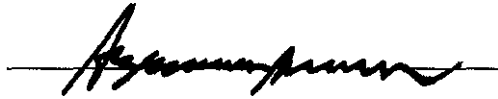
BY

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2002

APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a research paper for the degree of Corporate Master in Business Administration.



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I hereby declare that this research is the result of my own investigation, except where otherwise stated. Other sources are acknowledged by footnotes giving explicit references and a bibliography is appended.

Signature

 :

Date

: 15th APRIL 2002

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ABSTRACT

The purpose of this research is to study on job satisfaction of the Custom Officers Grade W8 in the Internal Taxes Division Kuching Sarawak. Data was collected through the used of questionnaire distributed to 38 Customs Officers Grade W8. The findings indicate there is no significant difference between genders, job satisfaction and promotional opportunities ($t=1.785$, $df=36$, $p=.083$). However, there is significant relationship between promotional opportunities and job satisfaction ($r=.373^*$, $p=.021$). Workload and job satisfaction has a moderate correlation and there is significant difference relationship ($r=.550^{**}$, $p=.000$). While the relationship with supervisor has a weak correlation and has a significant relationship ($r=.373^*$, $p=.021$). This study showed that workload is the most dominant factor that contributes 30.3 % followed by promotional opportunities contributes 8.8%. It was also conclude that the Customs Officers Grade W8 was not satisfied with workload and promotional opportunities.

ABSTRAK

Tujuan kajian ini adalah untuk mengetahui kepuasan kerja pegawai • pegawai kastam Gred W8 di Bahagian Cukai Dalam Kuching, Sarawak. Data telah diperolehi melalui borang kajian yang telah diedarkan kepada 38 orang pegawai kastam Gred W8. Dapatan menunjukkan bahawa tidak ada perbezaan signifikan diantara jantina, kepuasan kerja dan peluang kenaikan pangkat ($t_{hitung} = 1.785$, $df = 36$, $p = .083$). Walau bagaimanapun terdapat perhubungan yang signifikan diantara kenaikan pangkat dan kepuasan kerja ($r = .373^*$, $p = .021$). Beban kerja dan kepuasan kerja mempunyai hubung kait yang sederhana dan terdapat perbezaan perhubungan yang signifikan ($r = .550^{**}$, $p = .000$). Manakala perhubungan dengan penyelia mempunyai hubung kait yang lemah dan mempunyai perhubungan yang signifikan ($r = .373^*$, $p = .021$). Kajian ini menunjukkan beban kerja adalah faktor yang berpengaruh menyumbang 30.3% dan kenaikan pangkat menyumbang 8.8%. Kesimpulannya pegawai • pegawai kastam Gred W8 tidak berpuas hati dengan beban kerja dan kenaikan pangkat.

1.0 INTRODUCTION

Work occupies a major part of most of our lives, in terms of both time spent and importance. It contains the potential for many forms of gratification, challenge and satisfaction (Robert Gallang Lagang, 1985). It is no surprise that a great many of us at times find work lives are boring and wasting of time by doing nothing at the working place. Indeed, the job satisfaction at work is so common that we tend to accept it as part of the working culture because the satisfied employees tend to be more productive, creative and committed to their employers or organisations. Employers who go out of their way to make life a little easier for hard working moms and dads should get credit for increasing job satisfaction (Stanley, 2001). Therefore, there is a certain joy in work, when job is fulfilling. In this case job satisfaction is a person's attitude toward their job.

In order for an organisation to be successful they must continuously ensure the satisfaction of their employees. For Lewis & Lambert (1991), satisfaction is tied with three concepts, that is, satisfaction with multiple dimensions of role performance, overall satisfaction with role performance and satisfaction with business decision. Overall satisfaction was measured by a continuum from “poor” to “excellent”. Finally, a single item measure was used to assess how satisfied their employees were with their jobs in the organisation. So, what is job satisfaction? Job satisfaction is defined as “an individual’s reaction to the job experience” (Berry, 1997). There are various components that are considered to be vital to job satisfaction. These variables are important because they all influence the way a person feels about his/her job. These components include the following: promotion, benefit, supervisor, work condition, pay, communication, safety, productivity, and the work itself. Each of these factors figures into an individual’s job satisfaction differently. One might think that promotion or pay is considered to be the most important component in job satisfaction, although this has not been found to be true. Many employees are more concerned with working in an environment they enjoy.

There are a number of outcomes of job satisfaction. For example, although the relationship with productivity is not clear, low job satisfaction tends to lead to both turnover and absenteeism, while high job satisfaction often results in fewer on-the-job accidents and work grievances and less time needed to learn new job-related tasks. Most recently, satisfied workers have been found to exhibit desirable pro-social “citizenship” behaviour and activities.

The length of service (seniority) in one job is the most important criterion for promotion to a higher position which could lead to job satisfaction. Pay progression is also often organised on the basis of seniority and it is not surprising that the workers tend to remain in an organisation for a long time. Pay and promotion system that is perceived as an award will give employees a feeling that they are being paid equitably as compared to their co-workers. In any event, a promotion policy that first considers insiders is great for employee morale and motivation and is often beneficial to the organisation. Steady promotional advancement and scheduled pay increases provide consistency for the older workers for both gender and they want their job responsibilities defined. They will commit themselves to the task at hand and are willing to work overtime to finish a project.

Generally, young workers look at their job differently than older workers. Job satisfaction concerns associated with them focus on a desire for recognition, quick promotion and good pay. When they do a splendid job, they expected to be rewarded them promptly. However, older workers have a traditional view of organisational life, and job satisfaction is tied to this perspective. They grew up in a time when hierarchical systems were utilised to maintain structure within organisations. Satisfied employees seem to search for a certain joy in their work. High job satisfaction can bring out the creative spark that resides in all employees.

Laurie (1996) stated that from discussions on the emerging role of the supervisor it was concluded that an effective supervisor is one who ‘provides a climate in which people have a sense of working for themselves’. In terms of day-to-day relationships the primary role of the supervisor was “staying out of the way to let people manage their work’ (Wellford & Prescott, 1994). Therefore, the level of supervision is another factor that can influence the satisfaction people derive from their work. Supervision involves technical knowledge,

human relations skills and co-ordination of work activities. Effective supervision is necessary for job satisfaction and for high levels of work performance (Scarpello & Vandenberg, 1987). Kindly and thoughtful leader behaviour is likely to generate high worker satisfaction. A supervisor who adopts a considerate manner towards his workers tends to have the more highly satisfied work group (Bassett, 1994).

Rationally, workers are appraising and evaluating the quality of their jobs all the time. Emotionally, employees possess heartfelt beliefs about their job and organisation. Stanley (2001) stated that rational thoughts and emotional feeling are at the core of employee job satisfaction and this means that job satisfaction is an affective or emotional response towards various facets of one's job and therefore is not a unitary concept. Thus, in a general sense, job satisfaction has important implications because it affects an individual's quality of work life. The term quality of work life refers to the overall quality of an individual's experience at work.

A job that is rewarded fairly, a service that is recognised by the employer or clients, a service that often receives feedback from the public can be a constant motivational factor to an employee. Sesan (2000) also concluded that rewards and or awards granted by the employer can further increase job satisfaction of the employees. These include giving incentives through job evaluation such as the NRS (New Remuneration Scheme) plans that are introduced to recognise their service and to increase productivity.

However, not all would agree with what incentive plans can do that could lead to job satisfaction. Roslan *et al.* (2001), in their study on the civil service perception towards the implementation and evaluation of New Remuneration Scheme has found out that the schemes have some weaknesses due to quota system, using of evaluation forms and favouritism that could lead to job dissatisfaction amongst the civil servants. This is because some of the staff feels frustrated when their supervisor neglects them at the end of the evaluation periods. Even with the existence of award systems, rewards to some may cause dissatisfaction for others, and may rupture relationships between the supervisors when the staff works for individual gain. Rewards also undermine interest and motivation for those who really do a good job voluntarily. In short, a good

reward scheme when mismanaged can bring disaster rather than satisfy the staff in an organisation.

In addition, there is other resourceful information given by some of the staff at the Internal Taxes Division, Kuching, where they even stressed on the responsibility, working and office environment, technological changes, and economic cycles. But for the purpose of this research the writer only focuses on the related issues such as gender, promotional opportunities, workload and relationship with supervisor. These issues should be addressed in order to find out the level of job satisfaction. Implicit in these studies is the idea that satisfied Customs Officers in every unit contribute significantly to the effectiveness and success of the organisations especially in the Internal Taxes Division Kuching, Sarawak.

1.1 BACKGROUND OF THE STUDY

The Malaysian Royal Customs Department, Internal Taxes Division, Kuching, Sarawak under the Ministry of Finance is a government agency responsible for the administration, enforcement of law, collection of duties from the Sales tax, Service Tax and Excise Duties. The Internal Taxes Division, Kuching consists of Administration, Licensing Enforcement Unit, Collection Control Unit, Utilities Control Unit, Remission Board of Survey Unit, and Windfall Levy Unit. Their core business is to collect duties and taxes efficiently and to promote the development of trade and industrial sectors through continuous customs facilitation as well as to ensure compliance of legislation to safeguard economic, social and security interests. The Internal Taxes Division, Kuching has 64 members consisting of various ranks of customs officers, clerical staff, office boys and gardeners which are headed by a Senior Assistant Director of Customs Grade W2 to run the daily administration activities and who oversees the organisation policies. The entire 38 Customs Officers Grade W8 in the Internal Taxes Division, Kuching are selected as the respondents for this research.

The increasing pressures both from internal factors such as the discipline matters and transfer of officers, and external factors such as accrued account settlement, remission, checking the unlicensed Sales and Service Tax operators could lead to the increase in the number of problems in the Internal Taxes Division Kuching, Sarawak. At this

moment there is no empirical study done on this study at the Internal Taxes Division, Kuching and it is believed that the management faces an internal problem in relating to job satisfaction among its staff especially the Customs Officers.

The above phenomenon has led to some questions that must be solved by the management and they believe that there are certain other factors that have affected the morale of the staff resulting in its workforce not working long enough in this section. Implicit in these studies is the idea that satisfied Customs Officers in every section contribute significantly to the effectiveness and success of the organisation especially the Internal Taxes Division Kuching, Sarawak.

1.2 STATEMENT OF THE PROBLEM

Based on the interviews with some of the Customs Officers in the Internal Taxes Division, Kuching they have voiced out their dissatisfaction to the superior verbally on certain views regarding the working space, men's washing room, workload and office environment that could lead to negative impact on their performance. In other words, these negative views could influence the quality and service productivity offered by the Customs Officers in the Internal Taxes Division, Kuching. These situations also project the administration weakness and need some clarifications on the related factors that could lead to any perceptions whether there is job satisfaction amongst the Customs Officers in the Internal Taxes Division, Kuching.

What is the level of job satisfaction among these officers? From the feedback job satisfaction seemed to be non-existent and to them the purpose of working at this organisation is just to have a job and then to feed their families. Therefore, in a situation like this we have to face the reality that sometimes the environmental factors such as stress, the characteristics of the job itself, the role of the person and/or in the organisation, career development pressures, the climate and structure of the organisation, the nature of relationship at work, and the problems associated with the interface between the organisation and the outside world, are very much involved.

The work environment characteristics such as workspace density and difficulty to indent office inventory such as tables and chairs are other categories of variables that have an impact on the level of pride for the officers, job satisfaction, and for the work they are doing (Yitzhak *et al.* 2001). This type of phenomenon had affected the Internal Taxes Division, Kuching staff since they move out from the customs main office to the new rented office. In a real case, two of the Superintendents of Customs have bought and brought along their own tables and chairs for their own purpose. The poor working conditions such as these would create tense and stress to the Customs officers and this could lead to job dissatisfaction, which would in turn lead to lower productivity thus deteriorating the job image of the Customs Officer.

A good relationship with colleagues and supervisors is part of the job satisfaction and this social contact could allow the staff to have a reasonable amount of time for socialisation. For example, having farewell and welcoming lunch or dinner for those staff that are going to transfer from the Internal Taxes Division, annual dinners, family days, speeding up for approval of Sales /Services tax licences and offering quality service to value customers could lead to job satisfaction. This activity will help them to develop a sense of self-belonging and teamwork and at the same time, some the Customs Officers should be aware that rudeness, inappropriate behaviour and offensive comments are unprofessional.

A positive relationship amongst the staff in the Internal Taxes could be beneficial to everyone if they make the organisation a pleasant place to work. This unwritten agreement could help both parties to boost the image of the organisation that would lead to a higher level of job satisfaction. After recognising the existing problems, this study will try to find out whether there is job satisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division, Kuching. The outcome and results of this study will assist the management in drawing up their future proper planning for all officers in this organisation so that every body can benefit from it.

1.3 OBJECTIVES OF THE STUDY

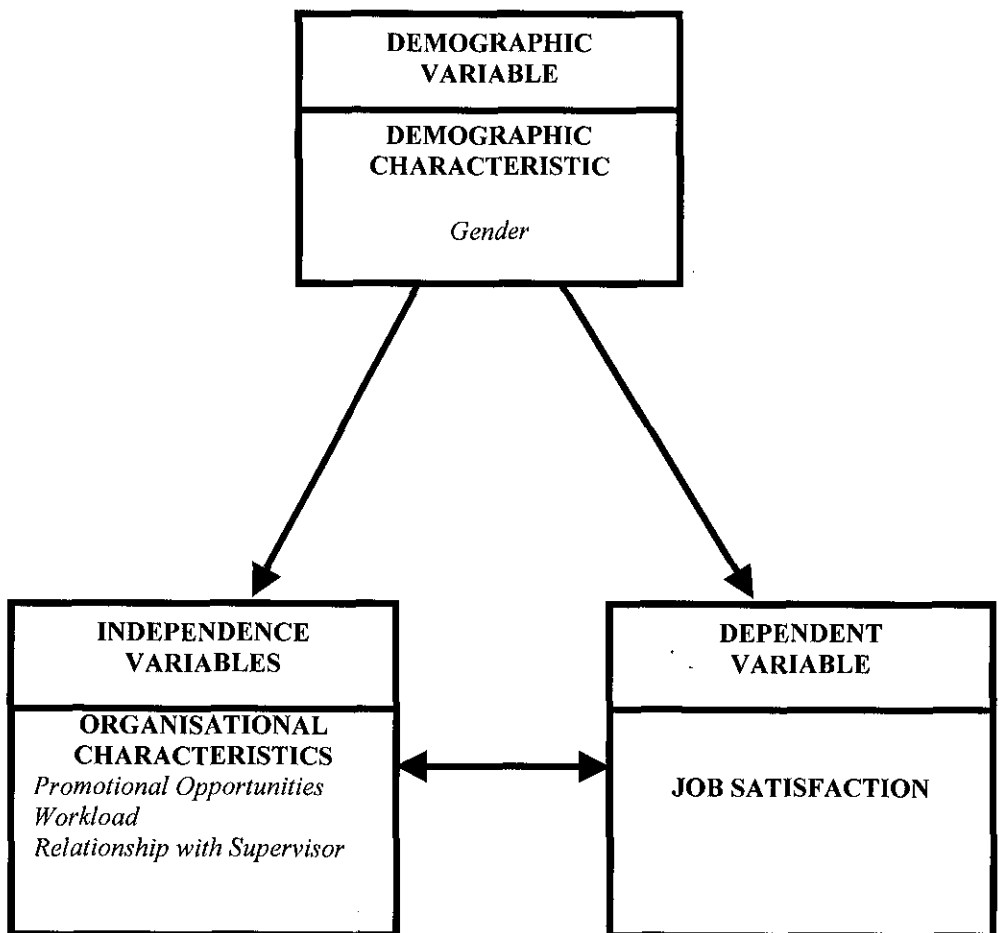
The general objective of the study is to determine the level of job satisfaction of the Customs Officers Grade W8 in the Internal Division Taxes Kuching, Sarawak. Specifically, the objectives of the study are: -

- i. To determine the differences based on gender towards organisational characteristics (Promotional Opportunities, Workload and Relationship with supervisor) towards job satisfaction.
- ii. To determine the relationship between organisational characteristics (Promotional Opportunities, Workload and Relationship with supervisor) and job satisfaction.
- iii. To identify the most dominant organisational characteristics that determine the level of job satisfaction.

1.4 CONCEPTUAL FRAMEWORK

This research is to identify the level of job satisfaction of the Customs Officers Grade W8 in the Internal Taxes Division, Kuching, Sarawak based on the demographic characteristic and organisational characteristics. (See Figure 1)

Figure 1: The conceptual framework of job satisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division, Kuching.



1.5 RESEARCH HYPOTHESES

The null hypotheses to be tested in this study are as follows:

- Ho1: There is no significant difference amongst the Customs Officers Grade W8 based on gender towards promotional opportunities.
- Ho2: There is no significant difference amongst the Customs Officers Grade W8 based on gender towards workload.
- Ho3: There is no significant difference amongst the Customs Officers Grade W8 based on gender towards relationship with supervisor.
- Ho4: There is no significant difference amongst the Customs Officers Grade W8 based gender towards job satisfaction.
- Ho5: There is no relationship between promotional opportunities and job satisfaction.
- Ho6: There is no relationship between workload and job satisfaction.
- Ho7: There is no relationship between relationship with supervisor and job satisfaction.

1.6 SIGNIFICANCE OF THE STUDY

The study is important to the Malaysian Royal Customs Sarawak especially the Internal Taxes Division, Kuching to identify and examined the causes of job dissatisfaction of the Customs Officers Grade W8 in the Internal Taxes Division, Kuching. The outcome could lead to improve the productivity by giving quality services to the customers. At the same time the information gathered in this study might help the management to formulate strategies and intervention programs for the staff.

If there is an existing co-operation in the Internal Taxes Division, management, understanding of problems, the responsibility of Customs Officers Grade W8 and the good relationship between the supervisors could lead to job satisfaction. This is because some of the supervisors had failed to identify the variables in the organisation characteristic issues especially their relationship with the Customs Officers. The distribution of fair workload and creating more promotional opportunities for both genders in the organisation could lead to the high levels of job satisfaction amongst the Customs Officers Grade W8 especially in the Internal Taxes Division, Kuching.

1.7 DEFINITION OF TERMS

The following definitions of terms are given to provide a better understanding of the contents of the study:

a. *Job Satisfaction:*

Job satisfaction is more of an attitude, an internal state. It could, for example, be associated with a personal feeling of achievement, either quantitative or qualitative Laurie, (1996).

b. *Customs Officers:*

It refers to any Officer of Customs as defined in section 2(1) (e) of Customs Act 1967. Defined as any Chief Customs Officer, Senior Customs Officer or Customs Officer being appointed under sections 4. The research is specifically focused on the Customs Officer Grade W8.

c. *Salary for Grade W8 :*

- Stage (P) 1 RM531 - RM1367
- Stage (P) 2 RM565 - RM1445
- Stage (P) 3 RM600 - RM 1526

d. *Customs Act 1967:*

It refers to any Act related to Customs (2nd November 1967).

e. Gender:

It refers to the target respondents of this research (both male and female) that serve as Customs Officers W8 at the Internal Taxes Division, Kuching.

f. Age:

It refers to length of life or existence of the target respondents in this research and the oldest respondent is 53 years old. Meanwhile the youngest target respondent is 20 years old.

g. Length of Service:

Length of service, as used in this study, refers to the number of years an individual has spent working Titus, (2000). It also refers to the period of service that the respondent serves at the Malaysian Royal Customs Sarawak especially at the Internal Taxes Division, Kuching. The longest length of service is less than 34 years while the shortest is less than 3 years.

h. Promotional:

It refers to the advancement in dignity, rank, and grade especially for the target respondents that are qualified to be promoted to senior position such as Senior Customs Officer Grade W7, Assistant Superintendent of Customs Grade W6 and Superintendent of Customs Grade W3.

i. Workload:

It refers to the burden of work done by the Customs Officers Grade W8 especially at the counter section in the Internal Taxes Division, Kuching.

j. Supervisor:

It refers to the senior officer of customs who supervises the Customs Officers Grade W8, other staffs such as clerks, office boy, gardener, and in this study it refers to Superintendent of Customs.

1.8 LIMITATIONS OF THE STUDY

In undertaking the study, there are several limitations and problems that hinder the research activity. Among them were as follows:

- The researcher only chose 38 respondents from the Internal Taxes Division Kuching, Sarawak for this study because of the tight time limit and budget. The respondent's sample is small and it not reflects the weakness of the organisation in placing their officers in this section. Instead we have to recognise the important roles and contributions of the Customs Officers Grade W8 in the Internal Taxes Division, Kuching. Therefore, the researcher feels that there are important issues that have to be study such as promotional opportunities, workload and the relationship with supervisor that could lead to job dissatisfaction amongst the Customs Officers Grade W8 in the organisation.
- There is difficulty in getting co-operation from the target respondents and some of them did not respond at all within the organisation itself.
- Another problem faced by the researcher is the lack of research culture in the Internal Taxes Division, Kuching Sarawak where some of the Customs Officers were not familiar in filling up questionnaires. Therefore, before distributing the questionnaire, a detailed explanation on the purpose of the study was given to the respondent. In addition, the researcher has to stress many times that their names would remain confidential.

1.9 SUMMARY

The chapter provided brief information on the background of the organisation studied - Internal Taxes Division, Kuching. It also discussed the demographic characteristic and organisational characteristics that relate to job dissatisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division, Kuching. Besides that, it presented the statements of problems, purpose and significance of the study. The next chapter will present a review of literature on the major topics covered in this study.

2.0 LITERATURE REVIEW

2.1 INTRODUCTION

The purpose of this chapter is to present a review of the selected literature that is related to job satisfaction of the Customs Officers Grade W8 in the Internal Taxes Division Kuching, Sarawak. It is worth mentioning here that although many studies have been conducted on this topic, there is no study that has been done on the Customs Officers Grade W8 in the Internal Taxes Division Kuching. The study also investigated the differences and the significant relationships based on demographic characteristic, organisation characteristics and job satisfaction.

Job satisfaction is conceptualised as a general attitude toward an object, the job and this relates to improving the well being of a significant number of people (Titus, 2000). The improvement of satisfaction is of humanitarian value and is a self-reported positive emotional state resulting from the appraisal of one's job or from job experience (Locke, 1976). The researcher believed that the topic of job satisfaction is also important to the Internal Taxes Division, Kuching because of its implications to job related behaviours such as productivity, turnover and image. Therefore, apart from its humanitarian utility, it appears to make economic sense to consider whether and how job satisfaction can be improved (Titus, 2000). The attitude towards work is thus necessary within the context of the work environment, which includes not only the job but also the interaction of the demographic characteristics and organisational characteristics.

Job satisfaction is a result of employees' perception of how well their job provides those things that are viewed as important. It is generally recognised in the organisational behavioural field that job satisfaction is the most important and frequently studied attitude (Terence *et al.* 1987). Job satisfaction is also about a person's attitude toward their job and organisation. Satisfaction is also determined by the difference between the exact amount a person received and what they expected. Employees who are satisfied at work will have high levels of productivity, and employees that are highly productive have high job satisfaction. Therefore, in order to maximise human resources, supervisors need to tell employees when they do a good job. Employees will feel good about them, and respond in a positive manner.

Titus, (2000) stated that the length of service in a job could be used to estimate the levels of job satisfaction of workers. His assumption is that the less satisfied worker tends to resign while the more satisfied ones tend to remain in a job. Therefore, dissatisfaction occurs when a person receives less than what was expected. In another situation organisational commitment is also a result of job satisfaction. The positive indicators of commitment are productivity and health. The more satisfied employees are with their job, the more they will produce and the healthier they will be. Negative indicators of organisational commitment include absenteeism, sabotage, and violence. These factors obviously indicate low commitment towards the organisation and low job satisfaction.

However, if the management fails to deliver the concept of human resource management principles this could lead to job dissatisfaction and the productivity will be decreased in their employees. The senior officer should realise and recognise the importance of human resource because they need to make it a priority to manage their staff well or else there would be a burnout situation. Job satisfaction is an important variable to consider when evaluating an organisation's success. In order for an organisation to be productive, the employees' concerns should be met. So, in this situation the management must know how to treat their staff with respect and fairness because as an employee at the end of the day they will reciprocate in turn (Khoo, 1998).

2.2 GENDER

According to Sesan (2000), the impact of gender on job satisfaction is not consistent. However, some of the findings suggest that there are no differences in the level of job satisfaction amongst men and women (Mannheim, 1983), but to (Martin & Hanson, 1985), the latter stated that the expectation of working women in terms of job satisfaction are different from those of men. Moyes *et al.* (2000) stated that the results of their study provided evidence that a relation between job satisfactions such as promotional opportunities has perceived treatment discrimination amongst African – American accounting professionals that included both genders in the accounting firms, corporations, or in the public offices. The findings found out that the respondents with the lowest level of job satisfaction are the most negative about the promotional opportunities.

In their views (Beardwell & Holden, 1997) also stated that feminist thinking challenges what is increasingly becoming acknowledged as the male world view of the positivist approach. The challenge stems from the recognition of differences between the worldviews of women and men. Centres & Bugental (1966), described that women placed more value on the societal factors of a job than did men, and that men valued the opportunity for self-expression in their work more than did women. Due to this statement " The Sex Discrimination Act 1975" and " The Equal Pay Act of 1963" clearly stated that it is unlawful to discriminate against a person directly or indirectly in the field of employment on the ground of their sex or marital status performing similar work.

In the study done by Ahmad and Aminah (1996), regarding the work – family conflict among married professional women in Malaysia, it was found that the present results could lead to reduced job satisfaction and hence reduced life satisfaction. Teresa (2001), stated that the strong relationship between support and job satisfaction could be critical to the recruitment and retention of the female administrator because the mentoring program would benefit from the presence of stronger, more satisfied administrators.

Neil *et al.* (1998) stated that in a large Australian government organisation with 7,000 employees, 335 women and 298 men were each given a self – administered questionnaire. The findings found out gender as a moderator of job satisfaction that affect the relationship between age and length of service as this relates to job satisfaction. However, gender has a more noticeable effect on the work values of security, autonomy, and use of abilities as they relate to job satisfaction.

Earlier research findings by Norgaard (1980) also stated that individuals especially women clearly had a negative attitude towards promotional opportunities. But according to James & Keith (1990), both gender men and women differed significantly in their satisfaction with promotion opportunities and advancement. Van Scotter & James (2000) also stated that the eligibility for promotion could be restored if one's performance improved and those who had failed to complete a job knowledge test required for promotion, were involved in disciplinary actions, or were deemed to be unfit for higher grade were ineligible for promotion.

According to Anna (2001), she stated that there is a significant positive effect of being female on job satisfaction, which does not disappear even when the estimation is based on the most careful matching of male and female workers. So, in this study the researcher tries to find out whether if there is any possible comment whether gender has a significant relationship to promotional opportunities, workload and relationship with supervisor that could lead to job dissatisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division, Kuching.

2.3 PROMOTIONAL OPPORTUNITY

A promotion is the movement of a person to a higher – level position in the organisation. The term promotion is one of the most emotionally charged words in the field of human resource management. An individual who receives a promotion normally receives additional financial rewards and the ego boost associated with achievement and accomplishment (Mondy *et al.* 1996). Many organisations in the public sector are governed by civil service regulations that emphasise either seniority or competence as the basis for promotion. It has often been poised that the low pay, limited flexibility and limited opportunities for promotion are characteristics of the public sector which prevent most qualified workers from remaining in the government agencies and rising to the top (Barrows & Wesson, 2000).

The objective of promotion is to give extra responsibilities to the employee so that he /she could play more important role in the development of the organisation within their new position; the reason for promotion is to add utilisation and motivation of the employee (Graham & Bennett, 1998). This is important because promotion plays a vital role in the final process to motivate employees realise their full potential to produce quality work. Job satisfaction and promotion are thus methods for rewarding loyalty (Schuler, 1990). According to Jacob & Satish (1997), their study also indicated that over 62 percent of the respondents (Nurses) were dissatisfied with promotional opportunities in the hospital because it is part of reorganisation efforts by the management to reduce supervisory and administrative nursing positions.

Promotional opportunities seem to have varying effects on job satisfaction and this is because promotions take a number of different forms and have a variety of accompanying rewards. For example, individuals who are promoted on the basis of seniority often experience job satisfaction but not as much as those who are promoted on the basis of performance (Fred, 1998).

Ratnam & Srivasta (1991) stated that promotion is a development for the employee where they go from one level of work to a higher level with extra wages. The promotion also could lead to differences in status, jobs and responsibilities, of the selected employee. With the additional powers and responsibilities, the employees are more motivated so that their work performance would increase and this could lead to job satisfaction. Therefore an individual's performance is one of the criteria in the promotional exercise.

Additionally, a promotional exercise within the Malaysian Royal Customs Sarawak is sometimes based on the recommendation from the head of department and excellence in the Numeration Reward System, qualifications and passes in the promotional departmental examination. This is because the employees with high levels of organisational commitment are more work-oriented than other employees. They get more satisfaction from work and view their jobs as fulfilling more of their personal needs (Van Scotter, 2000).

Customs Officers Grade W8 who hold diplomas, first degrees or higher academic qualification or with vast experience in the customs works sometimes failed in their promotional interviews for the post of Senior Customs Officer Grade W7, Assistant Superintendent of Customs W6, and Superintendent of Customs W3 due to lack of interview experience. Such experiences are the biggest obstacles in charting their career paths and this could lead to job dissatisfaction for them.

2.4 WORKLOAD

According to Blommaert, P. (2001), workload or work overload was identified as one of the new hazards that their members faced in the new millennium at their annual Health and Safety Conference during the Canadian Union Public Employee's (CUPE) Saskatchewan Convention. The report also found that members felt the effects of these employer initiatives from the excessive and unreasonable growing demands on their working time. CUPE members were being

pressured to do more with less; they found they were working longer and more tasks while taking less rest breaks; furthermore, additional and often inappropriate tasks were imposed on already overloaded work schedules; with employers' unreasonable demand.

According to Hildebeitel *et al.* (2000), it was stated that a common complaint of the survey respondents was time constraint and they proposed arrangements to reduce workload so that they had more time with their families. Workload has a modest effect on job satisfaction when supervisors can distribute it fairly amongst their staff. For example, if the workload is shared amongst the employees, the burden of jobs is shared when the workload is heavier or too much especially during busy hours where it would be more difficult to get things done. In other words, the effect of workload could lead to job dissatisfaction to them. Therefore, in this case if circumstances as mentioned are good, there may or may not be a job satisfaction problems; if they are negative, there very likely will be.

Recent studies examined by McInnis (2000), found that levels of job satisfaction among academic had fallen from 67% in 1993 to 51% in 1991 due to the increase in their workload. The study found that 40% of academics work more than 50 hours per week, while 55% reported increased workload over the last five years. The National Territory Education Industry Union Australia (2000), media release regarding the University Stress Study on low job satisfaction and high stress level strongly supported McInnis' finding by producing their own data saying that 88.8% of academic staff, 52.7 % general Staff work more than 40 hour per week. 83% of academics and 77.7% of general staff reported that they had experienced workload increases since 1996 and according to the report this data revealed some important workload decreases, related to job satisfaction.

According to Laurie (1996), there is some doubt whether job satisfaction consisting of a single dimension or a number of separate dimensions. He also stated that some workers may be satisfied with certain aspects of their work and dissatisfied with other aspects which have a particular influence on job satisfaction. These include factors such as frustration and alienation, nature of technology, meaningful work and the nature of supervision, work and psychological well being, and stress at work. In this aspect the management have to examine methods or further develop workload management clauses for inclusion in the working schedule of Customs Officers Grade W8.

For example, the implementation of workload must be reviewed by both parties and the staffs have the right to review workload changes arising from each section in the Internal Taxes Kuching. So in this case the level of commitment by employees to an organisation and their employer has been considered an important factor in contributing to the success of the organisation.

2.5 RELATIONSHIP WITH SUPERVISOR

Supervisor roles are important because they help determine the proper work methods, help to develop and monitor the work standards that are set by the higher authority. They must also make sure the employees follow the methods that have been established and daily supervision is also required, in terms of monitoring employee performance, correcting improper procedures, and explaining to employees how they are doing. This daily activity has created a relationship between the worker and the supervisor in the work place (Fred, 1998).

Harrison & Graeme (1985) stated that the interpersonal relations with supervisors and peers based on respect, trust and subordinates' job problems are lower or poor in Singapore. This situation was also studied by Hildebeitel *et al.* (2000), and they found that there was an increase of job dissatisfaction among entry – level accountants who were also unhappy with their supervisors. Due to this situation an increasing level of anger is one of the symptoms of burnout for employees that could lead to job dissatisfaction.

According N.B. Santavirta (2001), promoting a healthy relationship (85 percent) between supervisor and workers is crucial for employers who want to establish a high quality work environment. An employee's relationship with their boss is strongly associated with how workers feel about the overall 'health' of their workplace for instance, employees who report having good relationships with their supervisors are twice as likely to characterise their work environment as 'healthy' (85 percent) when compared with employees who do not get along with their boss often express less satisfaction with their job, will be less motivated at work, and will be more likely to quit and seek work elsewhere.

So, in the case there of any serious problem which may arise in the near future the management have to make sure that the supervisors and co-workers play their vital roles in job satisfaction due to their good relationship in the organisation (Stanley, 2001). It is thus necessary to make a careful decision in appointing someone to the role of supervisor (Syptak *et al.* 1999). A good employee does not always make a good supervisor because the role of the supervisor is extremely challenging. It requires leadership skills and the ability to treat all employees fairly. Besides that, the supervisor should use positive feedback whenever possible and establish a set means of employee evaluation and feedback so that no one feels singled out. If there is any job dissatisfaction among the employees in the organisation this is due to differences in trust of levels (Braun, 1997). Sometimes this will affect their relationship due to their initial unwritten contract. This situation may be especially true if there are substantial risks involved with lowering contribution to the organisation in response to perceived breaches in the contracts and this may cause job dissatisfaction to the employees.

2.6 CONCLUSION

Drawing on the literature review discussed earlier in this study, gender, promotional opportunities, workload and relationship with supervisors were the organisational characteristics and demographic characteristic issues selected as possibly being related to job satisfaction. It was considered appropriate to use the Customs Officers Grade W8 in the Internal Taxes Division, Kuching as a model in this research, because the researcher believed that there are significant issues related to job satisfaction that the management have to study. It is assumed that having job satisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division, Kuching is a core to the job itself. The policy and administration procedure is seen to be an extrinsic factor that could lead to job satisfaction. The professional necessity, job security, recognition and achievement in their work are other intrinsic factors that also could lead to job satisfaction to the Customs Officers Grade W8.

The principle to job satisfaction should be seen as a need to the Customs Officers Grade W8 and their roles must be recognised as a part of the administration machinery to the department. As indicated in the dependent variable itself the subject's of job satisfaction is to

try to find out the respondent's indication of how much he or she likes his or her job to be used as proxy for job satisfaction measure. The entire concept as discussed earlier has shown that there is no job satisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division, Kuching for this study. The next chapter will discuss the methodology used for collecting data for the study. In addition, it will also provide information on the study population, survey instrument, pilot study, administration of the questionnaire, response rate and the treatment of data.

3.0 RESEARCH METHODOLOGY

3.1 INTRODUCTION

The purpose of this chapter is to describe the methods and procedures used to conduct this study. The study is to identify the levels of job satisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division Kuching, Sarawak.

In order to accomplish the purpose and objectives of this study, it was necessary to determine the population and develop an instrument, which would provide the necessary information. A procedure for the collection of data was chosen. The data for this study was collected throughout the month of March 2002, in the Internal Taxes Division Kuching, Sarawak.

3.2 THE RESEARCH LOCATION

This research was conducted at the Internal Taxes Division Kuching, Sarawak regarding job satisfaction amongst the Customs Officers Grade W8 in this organisation.

3.3 THE RESEARCH DESIGN

The research design was developed to observe if there were any factors or possibilities such as gender, promotional opportunities, workload and relationship with supervisor that could affect the levels of job satisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division, Kuching Sarawak.

3.4 THE POPULATION AND SAMPLE

The population of this study consisted of 38 Customs Officers Grade W8 who are presently working in various sections in the Internal Taxes Division Kuching, Sarawak who have more than one year of working experience. The list of the Customs Officers as a sampling frame for this study was obtained from the Administration Units of the Internal Division Taxes Kuching, Sarawak. The chart of the selection of samples is at *table 1*.

Table 1: The Selection of Sample at the Internal Taxes Division Kuching, Sarawak.

UNIT	NUMBER OF CUSTOMS OFFICER GRADE W8
1. Administration	5
2. Utilities Control	6
3. Licensing Enforcement	15
4. Collection Control	9
5. Remission & Board of Survey	2
6. Windfall Levi Profit	1
Total	38

Table 2: Reflects the total population of this study by Section in the Internal Taxes Division Kuching, Sarawak.

UNIT	NUMBER OF CUSTOMS OFFICERS W8	PERCENTAGE
1. Administration	5	13.16
2. Utilities Control	6	15.79
3. Licensing Enforcement	15	39.47
4. Collection Control	9	23.68
5. Remission and board of Survey	2	5.26
6. Windfall Levi Profit	1	2.63
Total	38	100

Table 3: Reflects the total population by gender of this study in the Internal Taxes Division Kuching, Sarawak.

UNIT	NUMBER OF MALE CUSTOMS OFFICERS W8	%	NUMBER OF FEMALE CUSTOMS OFFICERS W8	%
1. Administration	-		5	22.73
2. Utilities Control	3	18.75	3	13.64
3. Licensing Enforcement	10	62.5	5	22.73
4. Collection Control	1	6.25	8	36.36
5. Remission and board of Survey	1	6.25	1	4.54
6. Windfall Levi Profit	1	6.25	-	-
Total	16		22	100

Table 4: Reflects the total length of service of this study in the Internal Taxes Division Kuching, Sarawak.

LENGTH OF SERVICE (Total of Years)	NUMBER OF RESPONDENTS	PERCENTAGE
Above 20	21	55.3
16 - 20	10	26.3
11 - 15	2	5.3
6 - 10	3	7.9
1-5	2	5.3
Total	38	100

3.5 SELECTION AND DEVELOPMENT OF INSTRUMENT

3.5.1 QUESTIONNAIRE METHODS

This study uses the survey method of a questionnaire as it is less time consuming and economical for a small population such as the Internal Taxes Division, Kuching. Moreover, it assures for anonymity of the respondents. Hence, the questionnaire was considered useful for data collection techniques as de Vaus (1991), state that "The most widely used technique to collect data is the questionnaire. Questionnaires can be filled out by respondents and returned to the researcher or administered by interviewers. The questionnaire is a highly structured data collection technique whereby each respondent is asked much the same set of questions".

In the preparation of the instrument and to meet the objective of the study, the first step was to review and evaluate the instruments used in the related studies. The questionnaire was designed to measure the levels of job satisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Kuching. Likert Scale was used in this research to test the respond. A five point "Likert - type" scale of categories is to allow the respondent to rate their levels of job satisfaction with each of the factors on the questionnaires. The response categories were assigned the following numerical values:

- Strongly agree to levels of job satisfaction = 5
- Agree to Levels of job satisfaction = 4
- Natural to levels of job satisfaction = 3
- Disagree to levels of job satisfaction = 2
- Strongly disagree to levels job of satisfaction = 1

Real limits were set at:

- Strongly disagree to levels job satisfaction: 1.00 to 1.99
- Disagree to levels of job satisfaction: 2.00 to 2.99
- Neutral to levels of job satisfaction: 3.00 to 3.99
- Agree to Levels of job satisfaction: 4.00 to 4.99
- Strongly agree to levels of job satisfaction: 5.00 to 6.00

The questionnaire contained a scale of categories for the Customs Officers Grade W8 to rate levels of their job satisfaction in the Internal Taxes Division, Kuching with the variables grouped under the major topics such as:

- i. Demographic characteristic:
 - Gender
- ii. Organisational characteristics:
 - Promotional Opportunities
 - Workload
 - Relationship with Supervisor
- iii. Job satisfaction

Also included in the questionnaire were spaces for the respondents to include their marital status, academic qualifications, the estimated net monthly salary, and extra information from their own views and suggestions on how to improve the organisation that could lead to job satisfaction in their organisation.

The researcher personally distributed the questionnaire to the Customs Officers of the Internal Taxes Division Kuching, Sarawak and in analysing various methods of data gathering, the questionnaire method was identified the most appropriate for this study. The researcher felt that hand delivery of the questionnaires is the most desirable because the research would take place at the Internal Taxes Division Kuching, Sarawak. A closed or restricted form of questionnaire is designed to obtain the subjects' biographical data. In addition written reports related to the study were collected using the survey questions similar to those of the Minnesota Satisfaction Questionnaire (Weiss, Dawis, England & Lofquist, 1967), but with some modifications.

3.5.2 PILOT STUDY

Although the questionnaire was developed by examining survey instruments of some similar studies in the related area, it was considered desirable to pilot test the questionnaire because the respondents in this study work in different units at the Internal Taxes Division, Kuching. A pilot study was conducted to test the clarity and validity of the questionnaires as de Vaus (1991) stated that "Questionnaire items come from many sources. Some will come from previous questionnaires, while others will need to be developed for the particular study. The purpose of testing the questionnaire is to establish how to phrase each question, to evaluate how respondents interpret the question's meaning and to check whether the range of response alternatives is sufficient. While new questions will need to be intensively pre - tested, previously used (and tested) questions also should be evaluated".

The pilot test questionnaire method was conducted on 10 respondents, 5 (50.0 %) of the respondents were female and 5 (50.0%) male Customs Officers Grade W8 in the Internal Taxes Division, Kuching for the purpose of testing the validity and the reliability of the questionnaire instrument. Through this method analysis of the reliability of each question that has been design in the questionnaire forms. The response from this survey were analysed to get the Cronbach Alpha value for the reliability coefficient that will prove how the items integrated positively amongst themselves. The result of the overall questionnaire (*see table 5*) for the reliability test is 0.8597. The reliability for the questions in Section C: Job Satisfaction is 0.5729, Section B (i): Promotional Opportunities is 0.6739, Section (ii): Works is 0.5652 and while Section B (iii) is 0.8480. As a result of the high reliability of the questionnaire, no changes were made for the actual research.

Table 5: The pilot test results from 10 respondents in the Internal Taxes Division Kuching.

DEPENDENT VARIABLES	CRONBACH ALPHA
Job Satisfaction	0.5729
ORGANISATIONAL CHARACTERISTIC	
Promotional Opportunities	0.6739
Works	0.5652
Relationship with supervisor	0.8480
OVERALL CRONBACH ALPHA	0.8597

3.6 DATA COLLECTION

In the effort to cut the delivery time short and to overcome any bias results the researcher personally distributed the questionnaires to all respondents at the Internal Taxes Division, Kuching. All the respondents were given ample time not more than one week to fill in the questionnaires so that the outcome of the results would emphasis the real evaluation from their own effort to complete it without any prejudice and influence by other quarters.

3.7 TREATMENT OF DATA

The data collected was analysed by using the Statistical Package of Social Sciences (SPSS). Descriptive statistics was used to get frequency distributions and percentages. Several cross – tabulation were also performed to find out if any trend existed between variables. The data from the questionnaires were analysed utilising descriptive and inferential statistics. All frequency distribution include numbers and percent. In addition, mean scores were used to interpret the data.

The primary use of the descriptive statistics is to describe information or data through the use of numbers. In this study it is mainly used to described the demographic characteristic of the respondent (Gender), organisational characteristics (Promotional Opportunities, Workload and Relationship with supervisor) and the level of job satisfaction. To test the hypotheses the researcher used the inferential statistic such as one – way analysis of variance (ANOVA), Pearson Correlation Coefficient, multiple regression analysis, and t- test in this study.

3.7.1 PEARSON CORRELATION COEFFICIENT

The objective of this inferential statistics – Pearson Correlation Coefficient is to determine the strength of the relationship between the independent and dependent variables, which was to be tested according to the value of r obtained in this study and there as follows:-

- i. The relationship between job satisfaction and promotional opportunities.
- ii. The relationship between job satisfaction and workload.
- iii. The relationship between job satisfaction and relationship with supervisor.

In this study those variables that processed a high degree of co-variation will produce coefficients closer to + 1 or - 1 whereas that co- vary little will produce coefficients closer to zero (Dyer, 1995).

The interpretations of the value of coefficient are as below: -

Value of Coefficient (+/-)	Relation between variables
1.0	Perfect correlation
0.9	Very strong correlation
0.7 – 0.8	Strong correlation
0.5 – 0.6	Moderate correlation
0.3 – 0.4	Weak correlation
0.1 – 0.2	Very Weak correlation
0	Nil/ Random relationship

To recognise a positive relationship the individual must obtain a high score on one variable that tends to obtain a high score on a second variable. Therefore, an individual that scores low on one variable tends to score low on a second variable. On the other hand a negative relationship from an individual that scores low on one variable would tend to score high on a second variable. When individual scores are high on one variable, scores tend to be low on a second variable; this is called a reverse process (Runyon *et al.*, 1991).

3.7.2 MULTIPLE REGRESSION ANALYSIS

The researcher used the Multiple Regression analysis to determine the dominant organisational characteristics that influence job satisfaction amongst the Customs Officers in the Internal Taxes Division, Kuching. So the value of r^2 obtained from the analysis reveals the percentage of variance of the dependent is variable.

3.7.3 t- test

In this study the researcher also used the t-test for independent means to test the significance of the difference between the two means based on independents and dependent variables. For this purpose a t- test has used to determine the specific objectives of this study:

- i. To determine if there is significant differences between gender towards the promotional opportunities.
- ii. To determine if there is significant differences between gender towards workload.
- iii. To determine the significant difference between gender towards relationship with supervisor.
- iv. To determine if there is significant difference between gender towards job satisfaction.

3.8 CONCLUSION

The research followed all the procedures in detail and fairness as stated in the research methodology and the research procedure was completely supervised so that it could be analysed and proven that it could be trusted as genuine research. The expected results were examined against the actual results in a quantitative as well as qualitative basis, quantitative results being the results of the primary research. The discussion and analysis in this project paper would add value to the research as well as giving a level of understanding and increasing acceptance and validating of the research. However, the project paper itself would provide easy reading for those who may benefit from it in a practical way.

4.0 FINDINGS

4.1 INTRODUCTION

This chapter discusses the finding of this study based on the analysis data according to the requirements set by the research objective on page 7 and hypothesis stipulated on page 9 in chapter one.

4.2 Demographic Characteristic of Respondents.

4.2.1 Affiliation of Respondents

38 Respondents from 6 sections in the Internal Taxes Division Kuching participated in this study. (*See table 6*)

Table 6: The Selection of Sample at the Internal Taxes Division Kuching, Sarawak.

UNIT	NUMBER OF CUSTOMS OFFICER GRADE W8
1. Administration	5
2. Utilities Control	6
3. Licensing Enforcement	15
4. Collection Control	9
5. Remission & Board of Survey	2
6. Windfall Levi Profit	1
Total	38

Table 7: Gender of Respondents.

	Frequency	Percentage
Male	16	42.1
Female	22	57.9
Total	38	100.0

Table 8: Age Groups of Respondents.

Age Group	Number	Percentage
Below 21 years old	-	-
21-30	3	7.9
31-40	14	36.8
41-50	18	47.4
51 years old and above	3	7.9
Total	38	100.0

47 percent of the respondents were in the group of 41 to 50 years old, 36.8 percent were between 31 to 40 years old, 7.9 percent for both 21-30 and 51 years old and above.

Table 9: Marital Status of Respondents.

Marital Status	Number	Percentage
Married	33	86.8
Single	5	13.2
Other	-	-
Total	38	100.0

In terms of marital status, 86.8 percent of the respondents were married and 13.2 percent were single.

Table 10: Length of service of Respondents.

Length of service	Number	Percentage
1 – 5 years	2	5.3
6 – 10 years	3	7.9
11 – 15 years	2	5.3
16 – 20 years	10	26.3
Above 20 years	21	55.3
Total	38	100.0

In terms of the length of services, 55.3 percent of the respondents have been working for more than 20 years, 26.3 percent of the respondent have been working for 16 to 20 years, 5.3 percent respectively from 1- 5 years and 11 – 15 years.

Table 11: Academic Qualifications of Respondents.

Academic Qualifications	Number	Percentage
SPM/MCE/SC	29	76.3
STPM/HSC	4	10.5
Diploma	3	7.9
Bachelor Degree	1	2.6
Others	1	2.6
Total	38	100.0

In terms of the level of academic qualification, 76.3 percent of the respondents completed only middle secondary, 10.5 percent upper secondary, 7.9 percent diploma, for both bachelor degrees and diploma is 2.6 percent. Therefore, most of the respondents were at middle secondary that is SPM/MCE/SC level.

4.2.2 The level of job satisfaction.

The results indicate that the levels of job satisfaction of the Customs Officers Grade W8 (*see table 12*) varied in accordance to the questions given in Section C. 14 male respondents has achieved medium (87.5%) levels of job satisfaction and while 2 of the respondents have achieved the highest levels of job satisfaction that is 12.5 %. 22 female respondents (100%) has achieved medium levels of job satisfaction. Overall, 36 respondents (94.7%) has achieved medium levels of job satisfaction, while 2 respondents (5.3%) have achieved the highest levels of job satisfaction.

Table 12: Levels of Job Satisfaction of the Customs Officers Grade W 8 in the Internal Taxes Division Kuching, Sarawak.

Levels	Class	Male	%	Female	%	Total	%
Low	14-32	0	0	0	0	0	0
Medium	33-51	14	87.5	22	100	36	94.7
High	52-70	2	12.5	0	0	2	5.3

4.3 The Hypotheses Research Results

In this research the researcher has drawn up 7 hypotheses to explain the differences amongst the Customs Officers Grade W8 based on the selected demographic characteristics towards the organisational characteristics and the significant relationship between organisational characteristics and job satisfaction.

4.3.1 *The difference amongst the Customs Officers grade W8 based on gender towards promotional opportunities.*

The null hypothesis (Ho1):

There is no significant difference amongst the Customs Officers grade W8 based on gender towards promotional opportunities.

The findings (see table 13 and table 14) show that there is no significant difference amongst the Customs Officers Grade W8 based on the selected demographic characteristic towards promotional opportunities according to gender ($t = -.382$, $df = 36$, $p = .705$) so this shows that gender is not one of the most important elements that distinguishes differences for the promotional opportunities among the respondents. The results of the study also showed that both group irrespective of gender had opportunities in the promotional exercise in the organisation. However, there are differences based on gender but not significant ($t = -.382$, $p = .705$). The mean difference also show the evidence that both genders (male=33.1250, female=33.5000) and the value is slightly lower (mean difference= -.3750)

Table 13: Group Statistics score for promotional opportunities

	Gender	N	Mean	SD	Std error mean
Promotional Opportunities	Male	16	33.1250	3.51900	.87975
	Female	22	33.5000	2.54015	.54156

Table 14: Independent Sample Test score for Promotional opportunities

		t	df	Sig. (2-tailed)	Mean difference
Promotional Opportunities	Equal variances assumed	-.382	36	.705	-.3750

The findings indicated that there is a similar comment from the previous finding by Moyes *et al.* (2000) stated that the results of their study provided evidence that a relation between job satisfactions such as promotional opportunities has perceived treatment discrimination amongst African – American accounting professionals that included both genders in the accounting firms, corporations, or in the public offices. The findings found out that the respondents with the lowest level of job satisfaction are the most negative about the promotional opportunities.

The statement shows that an individual clearly who had a negative attitude toward promotional opportunities is not significant based on gender. But this finding had opposite results, as shown by James and Keith (1990), who stated that both gender men and women differed significantly in their satisfaction with promotion opportunities and advancement. So, in this study the significant differences based on gender still exist in the promotional opportunities factor. Overall, H_01 is accepted because there is no significant difference in the promotional opportunities based on gender. This test has achieved the first specific objective, that is; to show there is significant difference in the promotional opportunities based on gender.

4.3.2 The difference amongst the Customs Officers grade W8 based on gender towards workload.

The null hypotheses (H_02):

There is no significant difference amongst the Customs Officers grade W8 based on gender towards workload.

The research (see table15 and 16), indicated that there is significant difference among the custom officers grade W8 based on gender towards workload ($t=2.894$, $df=36$, $p=.006$). This showed that gender

is one of the important elements that generate the differences towards workload.

The findings indicate, that both male and female groups obviously show different attitude towards promotional opportunities. It is true that there is a difference based on gender and the differences is not obvious or significant by ($t=2.894$, and $p=0.006$). Mean difference also states that both gender groups (male=33.250, female=30.0909) has a difference value (mean difference 3.2216).

Table 15: Group Statistics score for workload

	Gender	N	Mean	SD	Std error mean
Workload	Male	16	33.1250	2.21265	.55316
	Female	22	30.0909	4.02266	.85763

Table 16: Independent Sample Test score for workload

		t	df	Sig. (2-tailed)	Mean difference
Workload	Equal variances assumed	2.894	36	.006	3.2216

The result is different from research done by Hildebeitel *et al.* (2000), who stated that the respondents proposed such arrangements to reduce workload so that they would have more time with their families. In other words, the effect of workload could lead to job dissatisfaction to them. This statement indicates that the different attitude of workers towards workload is not significant according to gender. But there was another research by Blommaert, P. (2001), who stated that workload or work overload was identified as one of the new hazards that members were facing in the new millennium which supports' this result that there is significant difference between gender towards workload factor. Overall, H_0 is rejected because there is significant difference in the factor. This test has achieved the first specific objective, that is, to know the significant difference from the workload aspect based on gender.

4.3.3 *The difference amongst the customs Officers Grade W8 based on gender towards Relationship with supervisor.*

The null hypotheses (Ho3):

There is no significant difference amongst the Customs Officers grade W8 based on gender towards Relationship with Supervisor.

In the finding (see tables 17 and table18), it showed there was no significant difference amongst Custom Officers Grade W8 based on gender towards supervisor ($t = 1.149$, $p = .258$). This shows that gender is not an important element that distinguishes the difference towards the respondents with their supervisor.

The results showed that both male and female, groups have the same attitude towards their relationship with supervisors. Actually there is a difference based on gender but not significant ($t = 1.149$, $p = .258$). The Mean difference indicates that both gender groups (male=32.5000, female=31.3182) and the value is insignificant. (Mean difference= 1.1818).

Table 17: Group Statistics score for relationship with supervisor

Relationship with Supervisor	Gender	N	Mean	SD	Std error mean
	Male	16	32.5000	2.80476	.70119
	Female	22	31.3182	3.34360	.71286

Table 18: Independent Sample Test score for relationship with Supervisor

Relationship with Supervisor		T	df	Sig. (2-tailed)	Mean difference
	Equal variances assumed	1.149	36	.258	1.1818

According to Hildebeitel *et al.* (2000), he also stated that there is an increase in job dissatisfaction among entry – level accountants with their supervisor and due to this situation an increasing level of anger is one of the symptoms of burnout experienced by the employee that could lead to job dissatisfaction. Therefore, the different attitude of workers towards relationship with supervisor is not significant according to gender. But in another research this result is supported by Harrison & Graeme (1985), who stated that the interpersonal relations with supervisors and peers based on their respect, trust and subordinates' job problems are lower or poor in Singapore and here we found out that a significant difference factor does exist between genders towards the relationship with supervisors. Overall, Ho3 is accepted because there is no significant difference in the relationship with supervisors based on gender. This test has achieved the first specific objective, that is, to know the significant difference from the aspect of the relationship with supervisors based on gender.

4.3.4 The difference amongst the Custom Officers Grade W8 based on gender towards job satisfaction.

The null hypotheses (Ho4):

There is no significant difference amongst the Customs Officers grade W8 based on gender towards job satisfaction.

The findings (*see table 19 and table 20*), indicate that there is no significant difference amongst Custom Officers Grade W8 based on gender towards job satisfaction ($t= 1.785$, $df=36$, $p=.083$). This shows that gender is not an important element that distinguished the differences of the respondents' attitude towards job satisfaction.

The findings also show that both genders, male and female, groups have the same attitude towards job satisfaction. Actually the differences do exist based on gender but it is not obvious or significant ($t= 1.785$, $df=36$, $p=.083$). The mean difference of these age groups also shows that the difference is too low.

Table 19: Group Statistics score for job satisfaction.

	Gender	N	Mean	SD	Std error mean
Job Satisfaction	Male	16	46.9375	3.31600	.82900
	Female	22	44.9091	3.55781	.75853

Table 20: Independent Sample Test scores for job satisfaction.

		t	df	Sig. (2-tailed)	Mean difference
Job Satisfaction	Equal variances assumed	1.785	36	.083	2.0284

The results obtained from this finding are similar to those researches done by (Terence *et al.*) state that job satisfaction is a result of employees' perception how well their job provides those things that are view as important and it is generally recognised in the organisational behavioural field that job satisfaction is the most important and frequently studied attitude. But according to Anna (2001), state that there is a significant positive effect of being female on job satisfaction, which does not disappear even when the estimation is based on the most careful matching of male and female workers. Therefore, job satisfaction is conceptualised as a general attitude towards an object, the job and this relates to improving the well being of significant number of people (Titus, 2000). So, there is no doubt that there is significant difference factor does exist between genders towards the job satisfaction. Overall, Ho4 is accepted because there is no significant difference from the job satisfaction aspect based on gender. This test has achieved the first specific objective, that is, to identify the significant difference from the job satisfaction aspect based on gender.

4.3.5 *The relationship between promotional opportunities and job satisfaction.*

The null hypotheses (Ho5):

There is no relationship between promotional opportunities and job satisfaction.

The finding (see table 21), indicate that there is3 significant correlation relationship between promotional opportunities and job satisfaction (N= 38, $r=.373^*$, $p=.021$). The significant relationships between both variables show that the promotional opportunities factor is related to job satisfaction. This shows that if the employees realised that they have promotional opportunities, their level of job satisfaction will be increased while they are doing their work.

Table 21: Descriptive Statistic and correlation score for significance relationship between promotional opportunities job satisfaction.

	Mean	SD	N	r	p
Job Satisfaction	45.7632	3.55979	38	.373*	.021
Promotion	33.3421	2.95256			

*. Correlation is significant at the 0.05 level (2- tailed)

According to Schuler (1990), he stated that promotions play a vital role in the final process to motivate employees so that they show their ability to produce quality work which leads to job satisfaction. It is also a method for rewarding loyalty and in this case if there is any promotional opportunity the employees might feel motivated to do well in their job. It can be summarised that there is a significant relationship between promotional opportunities and job satisfaction. Ho5 is rejected because there is no significant relationship between promotional opportunities and job satisfaction. The specific objective in this study for number 5 has been achieved where both relationship for promotional opportunities and job satisfaction factors can be identified because there is a significant relationship for both variables.

4.3.6 *The relationship between workload and job satisfaction.*

The null hypotheses (Ho6):

There is no relationship between workload and job satisfaction.

The finding (see table 22), indicate that there is significant relationship however, with moderate correlation between workload and job satisfaction ($N= 38$, $r=.550^{**}$, $p= .000$ at 0.01 level). The significant relationship between both variables shows that workload factor is related to job satisfaction. Therefore, in this case if the employee found out that the work is not too burden some, this could result in increasing levels of job satisfaction to them if the management appreciate their contribution to the organisation development.

Table 22: Descriptive Statistics and correlation score for relationship between Workload and job satisfaction.

	Mean	SD	N	r	p
Job Satisfaction	45.7632	3.55979	38	.550**	.000
Workload	31.4474	3.71045			

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

The National Territory Education Industry Union Australia (2000), in their media release on low job satisfaction and high stress level strongly supported McInnis' findings by producing their own data saying that 88.8% of academic staff, 52.7 % general Staff work more than 40 hours per week. 83% of academics and 77.7% of general staff reported that they had experienced workload increases since 1996 and according to the report this data revealed some important workload decreases, related to job satisfaction. Therefore, in this case if the supervisor appreciates the employees for their roles in the organisation development they should distribute fair work to them so that they could experience job satisfaction more. Overall, it can be summarised that there is a significant relationship between workload and job satisfaction. Ho6 is rejected because it has no significant relationship between workload and job satisfaction. The specific objective in this study for number 6 has been achieved. Both relationships for workload and job satisfaction factors can be

identified because there is a significant relationship for both variables.

4.3.7 *The relationship between relationship with supervisor and job satisfaction.*

The null hypotheses (Ho7):

There is no relationship between relationship with supervisor and job satisfaction.

The finding (*see table 23*), indicate that there is a significant relationship however, with weak correlation between supervisor and job satisfaction ($N= 38, r=.373^*$, $p= .021$ at 0.05 level). The significant relationships between both variables show that relationships with supervisor are related to job satisfaction. The employee feels happy if their work was recognised and appreciated by their supervisor. Besides, if good relationships exist between the employee and supervisor, the levels of job satisfaction increase at the working place.

Table 23: Descriptive Statistic and correlation score for significance relationship between relationship Supervisor job satisfactions.

	Mean	SD	N	r	p
Job Satisfaction	45.7632	3.55979	38	.373*	.021
Relationship with supervisor	31.8158	3.14389			

**. Correlation is significant at the 0.05 level (2- tailed)* .

According to his study on “ Work environment, job satisfaction, workload ” and “ A longitudinal, Epidemiological study of Personnel within the Human Sector ” N.B. Santavirta (2001) stated that promoting a healthy relationship (85 percent) between supervisor and workers is crucial for employers who want to establish a high quality work environment and for those workers who do not get along with their boss (42 percent) often express less satisfaction with their job, will less motivated at work, and will be more likely to quit and seek work elsewhere. Therefore, if there is good communications between employee and supervisor this could increase the levels of job satisfactions to them. Based on this study it can be summarised that

there is a significant relationship between relationship with supervisor and job satisfaction. Ho7 is rejected because there is no significant relationship between relationship with supervisor and job satisfaction. The specific objective in this study for number 7 has been achieved. Both relationships for relationship with supervisor and job satisfaction factors can be identified because there is a significant relationship for both variables.

4.4 Multiple Regression Analysis of Expected Organisational Characteristics which determine the level of Job satisfaction

The full model of the multiple regression analysis indicates that while the predictor variables chosen are statistically significant in explaining job satisfaction amongst the Customs Officers Grade W8 in the Internal Taxes Division Kuching, there are other variables or a combination of variables working to explain job satisfaction that were not considered in this study. The regression linear test has been done to know the validity where organisational characteristics are the most dominant in influencing job satisfaction for the respondents. The expected contribution can be seen base from the highest contributions to the lowest (*Stepwise Regression with probability of F within .050 - .051*). The satisfaction test indicates that the most dominant organisation factors do exist or the most dominant factor is Model 1-WORK.

Table 24: Variables Entered ^a

<i>Model</i>	<i>Variables Entered</i>	<i>Method</i>
1	WORK	<i>Stepwise (Criteria: Probability-of-F-to-enter<=.050, Probability-of-F-to-remove>=.051).</i>
2	PROMOTE	

^a. Dependent Variables: Job Satisfaction

The findings indicate that the contribution base on percentage (See table 25), Model 1 contribute 30.3% ($R^2=.303$) and Model 2 8.8% (Model 2 ($R^2=.391$) – Model 1 ($R^2=.303$)).

Table 25: Model Summary

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	.550 ^a	.303	.284	3.01288
2	.626 ^b	.391	.357	2.85555

a. Predictors: (Constant), WORK

b. Predictors: (Constant), WORK, PROMOTE

c. Dependent Variable: JOB SATISFACTION

Table 26: ANOVA ^d

<i>Model</i>		<i>Sum of Square</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	Regression	142.081	1	142.081	15.652	.000 ^a
	Residual	326.788	36	9.077		
	Total	468.868	37			
2	Regression	183.473	2	91.736	11.250	.000 ^b
	Residual	258.396	35	8.154		
	Total	468.868	37			

a. Predictors: (Constant), WORK

b. Predictors: (Constant), WORK, PROMOTE

c. Dependent Variable: JOB SATISFACTION

Table 27: Coefficients^a

<i>Model</i>		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>	<i>t</i>	<i>Sig.</i>
1	(Constant)	29.155	4.226	.550	6.898	.000
	WORK	.528	.133		3.956	.000
2	(Constant)	18.386	6.236	.507	2.948	.006
	WORK	.487	.128		3.808	.001
	PROMOTE	.362	.161	.300	2.253	.031

^a. Dependent Variables: JOB SATISFACTION

Table 26 and table 27 indicate that workload contributes most to job satisfaction and followed by promotional opportunities. Meanwhile, the relationship with supervisor is not dominant in contributing to job satisfaction.

5.0 CONCLUSION AND RECOMMENDATION

5.1 INTRODUCTION

This chapter presents the conclusion and recommendation of the study. The summary is based on the analysis of the results to meet the objectives of the study and on the findings the researcher had identified in the areas of the selected organisation characteristics, demographic characteristic, and job satisfaction of the Customs Officers Grade W8 in the Internal Taxes, Kuching. Some suggestions have also been included for the management of the Malaysian Royal Customs, Sarawak.

5.2 SUMMARY OF THE STUDY

The data of the study were analysed using Statistical Package of Social Science (SPSS), One-way Analysis of variance (ANOVA), Pearson Correlation Coefficient, Multiple regression analysis, and t-test. The study provides a general profile of the Customs Officers Grade W8 in the Internal Taxes Division, Kuching. The Customs Officers Grade W8 comprises males and females and majority of them were mature, married and with an average age of over 35 years old with an average working experience of over 15 years. Most of the Customs Officers Grade W8 completed at least secondary level of education (Malaysian Certificate of education, Sijil Pelajaran Malaysia and Senior Cambridge).

The findings on the level of job satisfaction of the Customs Officers Grade W8 in the Internal Taxes Division, Kuching based on the selected demographic characteristic such as gender, and organisational characteristics (Promotional Opportunities, Workload and Relationship with supervisor). In this study, it showed that there is no significant difference between demographic factors towards promotional opportunities, workload, relationship with supervisor and job satisfaction.

The findings indicate that there is no significant differences between demographic factor; gender and towards job satisfaction (gender: $t = -1.785$, $df=36$, $p=.083$). The findings also showed that there is no significant difference between demographic factor; gender towards promotional opportunities (gender: $t = -.382$, $df=36$, $p=.705$). Thus, the findings showed that there are significant relationship between

promotional opportunities and job satisfaction where $r=.550^{**}$, $P=.000$. The relationship factors with job satisfaction also have significant relations where $r=.373^{*}$, $p=.021$. The results of this study indicate that workload is the most dominant factors contribute the total of 30.3% and the second influence factor was promotional opportunities contributes 8.8%.

5.3 RECOMMENDATION

- i. It is hoped that the results of the survey can provide the management, particularly the head of the division or sections and supervisors, further insight into job satisfaction and motivation among its staff. This study suggests the following to retain or improve the level of the Customs Officers Grade W8's job satisfaction:
 - a. Increase the number of social activities through the recreation club by encouraging the staff to jointly organise and participate in activities such as family days and welcome or farewell parties to maintain good co-workers' relationship.
 - b. Design group incentive programmes to encourage teamwork amongst the Customs Officers and the supervisors.
 - c. Supervisors should develop new supervisory style by adopting employee centred and participative management to avoid unfair distributions of works.
 - d. Supervisors should create a sense of belonging through all level of staff by ensuring that the workforce is:
 - Informed
 - Involved
 - Sharing successes
- ii. For the purpose of promotion, job evaluation exercises of the performance appraisal system should be implemented equitably, without confidentiality and be transparent. The management must establish a verifiable performance standard

where desired results and behaviour for each responsibility is clearly defined and known to all staff.

- iii. A comprehensive department's information should be disseminated or disclosed to all staff at every quarter of the year. The information should include department yearly achievements and activities, promotion system, reward system, and other departments' plans and policies.
- iv. The management need to provide a planned and systematic staff training to improve and monitor the accumulation and progress of knowledge, ability, interpersonal skills and to change their attitudes so as to enhance their commitment and dedication.
- v. The management could try to motivate the best by observing and practices the following policies or procedures:
 - a. Capitalising on staff professional abilities and personal skills by providing every staff member a career plan.
 - b. Recognition of the staff's achievement by granting them a personal letter of commendation.
 - c. Give on-the – spot advice, comments and corrections about staff's work performance or attitudes. Let them know exactly how well they are performing on the job.
 - d. Acknowledge workers' talents and ideas. The supervisors should at all times be "open minded" and approachable by the lower level staff.
 - e. Tailor opportunities to the staff's interests and skills by encouraging job sharing or job rotation.
 - f. Supervisors must be sensitive to cultural diversities and show consideration for personal problems in order to maintain harmony and tolerance amongst all staff of various ethnic origins.
 - g. Provide the staff worthiness by commensurating good marks in the yearly target assessment according to their

job responsibilities. Supervisors should therefore appraise results or desired behaviour, not based on personal traits.

- h. Last but not least, staff should respect one another. When the staff feels they are respected, they in turn will respect and serve well, to the satisfaction of everyone in and outside the organisation.
- i. Cost-benefit analysis is an important part of this proposal. The cost is minimal since what the management needs to do is to give more thought on improving the working environment or organisational climate, staff morale and employee commitment. By improving job satisfaction, there might be tangible benefits too, which is impossible to give monetary value too. These might include:-
 - a. Low staff turnover,
 - b. Greater customer satisfaction,
 - c. Less customer's complaints,
 - d. Improved staff morale from an improved working environment,
 - e. Increased productivity.

5.4 CONCLUSION

This study of job satisfaction factors in the Internal Taxes Division, Kuching would help the Malaysian Royal Customs Sarawak to predict their staff's (especially the Customs Officers Grade W8) performance and attitude towards their work. The findings of this study are important to the management in identifying factors of job satisfaction and in designing some motivational programmes for their staff. Moreover, it can also be taken as one of the standards to evaluate the success of the department's policies and practices, for instance, in communication, working conditions, relationship with supervision, fair in distributing of works, and promotions.

Also, the study reveals the "satisfaction" and dissatisfaction" areas which the management could pay attention to. This would help them to focus on the necessary intrinsic and extrinsic factors to enhance job satisfaction and motivation. The areas where the management could improve are in job design, policy formulation and implementation, programme planning and decision-making policies.

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Muaz Bin Sabu
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Pengarah Kastam Negeri Sarawak
Ibu Pejabat Kastam Diraja Malaysia
Jalan Gedung
Kuching.

1 Mac 2002

Melalui:

Penolong Kanan Pengarah Kastam
Cukai Dalam
Kuching.

Tuan,

Per: **Memohon Kelulusan Untuk Mengedar Borang Kaji
Selidik Di Pejabat Cukai Dalam Kuching.**

Dengan segala hormatnya saya menarik perhatian tuan mengenai perkara tersebut diatas.

2. Adalah dimaklumkan bahawa saya sedang membuat kertas projek tahun akhir bertajuk "*A study on Job Satisfaction of the Customs Officers Grade W8 in the Internal Taxes Division, Kuching,*" sebagai memenuhi syarat syarat penganugerahan ijazah Sarjana didalam kursus Corporate Master in Business Administration, UNIMAS.
3. Saya sangat berharap supaya pihak tuan dapat memberi kebenaran dan kelulusan segera kerana tarikh akhir untuk menyiapkan kertas projek ini ialah 31 Mac 2002. Kelulusan awal telah pun diperolehi secara lisan daripada Pengarah Kastam Negeri Sendiri. Bersama – sama ini dikepilkan salinan borang kaji selidik untuk makluman tuan selanjutnya.

Sekian, terima kasih.



MUAZ BIN SABU

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UNIMAS/17/04-03/CMBA (62)

20 February 2002

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

Re: Muaz Bin Sabu (Matrix No.: 00-02-0481)

This is to certify that Muaz Bin Sabu is a corporate Master in Business Administration (CMBA) student at UNIMAS, Sarawak. He is currently undertaking a research as partial fulfilment for the CMBA degree.

Your kind cooperation in furnishing necessary information and in rendering assistance to facilitate his research works would be highly appreciated.

Thank you.

Yours sincerely,

Wan Ida Mohd. Salleh
CMBA Manager



UNIVERSITI MALAYSIA SARAWAK

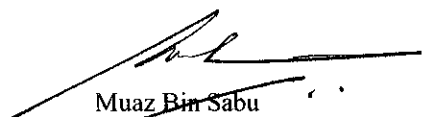
QUESTIONNAIRE

A Study on Job Satisfaction of The Customs Officers Grade W8 In The Internal Taxes Division, Kuching, Sarawak.

This study is conducted solely as an academic exercise as partial fulfilment of the requirements for the degree of Corporate Master in Business Administration (CMBA), Faculty of Economics and Business, Universiti Malaysia Sarawak (UNIMAS).

In accordance with the rigours of academic research, your assistance in completing this questionnaire objectively will be very much appreciated.

In anticipation of your co-operation in making this study a success, I hereby tender my deepest gratitude for your time and patience. Thank you.



Muaz Bin Sabu
Corporate Masters of Business Administration (CMBA)
Faculty of Economics and Business.
Universiti Malaysia Sarawak
94300 Kota Samarahan
Sarawak.

Note: Kindly put your completed questionnaire in the attached envelope and seal it before returning it to ensure confidentiality.

SECTION A: DEMOGRAPHIC VARIABLES

Instructions: Please indicate your response with a tick [✓] in the box provided.

1. Gender

Male

☐

Female

☐

2. Age

Below 21 years old

☐

21 - 30

☐

31 - 40

☐

41 - 50

☐

51 years old and above

☐

3. Marital Status

Married

☐

Single

☐

Others

☐

4. Years of Service

1 - 5 years

☐

6 - 10 years

☐

11 - 15 years

☐

16 - 20 years

☐

Above 20 years

☐

5. Academic Qualifications

SPM/MCE/SC

☐

STPM/HSC

☐

DIPLOMA

☐

Bachelor Degree

☐

Others

☐

6. Estimated Net Monthly Salary

Less than RM1000.00

☐

RM1000 - less than RM1499

☐

RM1500 - less than RM 1999

☐

More than RM2000

☐

SECTION B: Organisational Characteristics
(Promotion/ Workload/ Relationship with Supervisor)

Please circle your answer based on the scale below.

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly Agree

i. PROMOTION

1	I expect to get a promotion soon.	1	2	3	4	5
2	The promotion meant an increment of my pay.	1	2	3	4	5
3	The promotion meant that I have a status in my department.	1	2	3	4	5
4	The promotion meant that I have an added job responsibility.	1	2	3	4	5
5	I have no chance to be promoted in my department.	1	2	3	4	5
6	I have no other contributions in the department beside my present work.	1	2	3	4	5
7	There is no opportunity for promotion.	1	2	3	4	5
8	If I am promoted to a senior position I will work hard for this organisation.	1	2	3	4	5
9	There is fairly good chance for promotion.	1	2	3	4	5
10	The chances for promotion are limited.	1	2	3	4	5

Please circle your answer based on the scale below.

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly Agree

ii. **WORKS**

11	If I do extra work, I am generally thanked for it.	1	2	3	4	5
12	I sometimes feel that my work is not appreciated.	1	2	3	4	5
13	The things I have to do at work are pretty worthless.	1	2	3	4	5
14	I am really interested in some of the things I work on.	1	2	3	4	5
15	I sometimes feel I am in the wrong job.	1	2	3	4	5
16	I sometimes miss out on non-work related commitments because of work.	1	2	3	4	5
17	I am given the right amount of responsibility.	1	2	3	4	5
18	I sometimes feel that I am not getting as much as I could out of life because of my job.	1	2	3	4	5
19	I don't see how the things I do here will be of any value in the future.	1	2	3	4	5
20	My job fits in well with my other commitments.	1	2	3	4	5

Please circle your answer based on the scale below.

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly Agree

iii. RELATIONSHIP WITH SUPERVISOR

21	I don't really get on well with my supervisor.	1	2	3	4	5
22	My supervisor offer guidance for solving job-related problems.	1	2	3	4	5
23	My supervisor encourage me to voice my opinion/or ideas.	1	2	3	4	5
24	My supervisor listens and pays attention to me.	1	2	3	4	5
25	My supervisor is an understanding and reasonable person.	1	2	3	4	5
26	I sometimes think that my supervisor is out of touch with most of the Customs Officers.	1	2	3	4	5
27	My supervisor doesn't seem to like me working with her / his in this unit.	1	2	3	4	5
28	My supervisor never appreciates when the job is done.	1	2	3	4	5
29	My supervisor knows how to please me.	1	2	3	4	5
30	My supervisor knows my job well.	1	2	3	4	5

SECTION C: Dependent Variables: Job Satisfaction

Please circle your answer based on the scale below.

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly Agree

31	I am given the right amount of responsibility.	1	2	3	4	5
32	I like my present job very much.	1	2	3	4	5
33	I sometimes feel that my work is not appreciated.	1	2	3	4	5
34	When I think about the future in my job, I feel depressed.	1	2	3	4	5
35	I would enjoy work more if some of my colleagues worked elsewhere.	1	2	3	4	5
36	This organisation offers me plenty of useful training.	1	2	3	4	5
37	I don't see how the things I do here will be of any value in the future.	1	2	3	4	5
38	My job fits in well with my other commitments.	1	2	3	4	5
39	My immediate boss is an understanding and reasonable person.	1	2	3	4	5
40	There is a good working atmosphere in my organisation.	1	2	3	4	5

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly Agree

41	My organisation seems to have little interest in my professional development.	1	2	3	4	5
42	There is little chance of me progressing in my current organisation.	1	2	3	4	5
43	I consider my salary to be fair for the job I do.	1	2	3	4	5
44	I enjoy working with my fellow colleagues.	1	2	3	4	5

SECTION D: EXTRA INFORMATION

Please write your view or opinion to each question given.

- 1. In your view, what are the other ways that can contribute to job satisfaction in your organisation?**

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- 2. From your own opinion, what are the motivational factors that could lead to job satisfaction for your staff in your organisation?**

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- 3. What are your suggestions to improve the following organisational characteristics that could lead to job satisfaction in your organisation?**

3.1 Organisational characteristics:

a. Promotion:

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b. Workload:

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c. Relationship with Supervisor :

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**THANK YOU FOR YOUR GENEROUS ASSISTANCE IN
MAKING THIS STUDIES A SUCCESS.**



DIJILAHKAN NEGARA SARAWAK
JABATAN KASTAM DAN EKSAIS DIRAJA MALAYSIA
JALAN SENGKONG 11

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RECEIVED

BARUKAN BUKA
DALAMAN KUCHING

Ruj. Teras:

Ruj. Kuar: KE YB(80)48409 1 KUL 2 93 1

Tarikh:

Mac 2002

Enik Muaz bin Sidi
Pembantu Pengusaha Kastam WB
Cukai Dalamn

Masalah: Penolong Kanan Pengarah Kastam
Cukai Dalamn

Memohon Kelulusan Untuk Mengedar Borang Kaji
Selidik Di Pejabat Cukai Dalamn, Kuching

Dengan hormatnya saya menulis kepada surat tuan bertarikh 1 Mac 2002
mengenal perkara tersebut di atas

2. Sukacita dimaklumkan bahawa permohonan tuan adalah diluluskan.

Sekian terima kasih

BERKHIDMAT UNTUK NEGARA

(Tuan Ngamoi)
Bhg. Pengurusan Sokongan
(Cawangan Personal dan Pentadbiran Am)
Bp. Pengarah Kastam Negeri,
Sarawak

Katikan dokumen