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A Case Study: Inland Revenue Board of Malaysia (IRBM) In Encouraging Malaysian to Pay Taxes

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Abstract

Appropriate planning, proper execution and continuous evaluation of the communications should be viewed as constitutive. In terms of the framework, the models and concepts, as well as the breadth of strategic communication may be observed. This research is conducted by utilizing a case study technique, which is a qualitative data analysis. As part of the implementation of strategic communication activities within the company, Inland Revenue Board of Malaysia (IRBM) has utilized several models. In this regard, this work seeks to unveil the strategic communication approach used by IRBM to encourage taxpayers for fulfilling their duties in Malaysia; as its organization's strategies. In terms of communication efficiency and its effects on the organization, strategic communication is thoroughly examined. The objective of this survey is, therefore, to determine the IRBM's strategy for communication with respect to improving tax compliance in Malaysia. This analysis shows that well-positioned employees, and continuous evaluation platforms are capable of improving fiscal adherence in Malaysia.

Keywords: Inland Revenue Board of Malaysia, Strategic Communication, Taxpayers, Organization, Tax Compliance

Introduction

Who hasn't heard of Inland Revenue Board of Malaysia? IRBM has been familiar, especially among Malaysian taxpayers; in which majority of them typically would resort to defensive attitudes and exert their utmost effort to avoid any possible conflicts with the aforementioned organization. Generally. The IRBM is one of the Ministry of Finance's primary entities in charge of collecting and managing the country's direct taxes. The Inland Revenue Board of Malaysia (IRBM) was created under the Inland Revenue Board of Malaysia Act 1995 to obtain additional power, particularly in the fields of finance and human management, in order to improve the quality of tax administration. Formerly known as the Inland Revenue Department of Malaysia (JHDN), it was renamed the Inland Revenue Board of Malaysia or *Lembaga Hasil Dalam Negeri Malaysia* (IRBM/ LHDNM) on March 1, 1996. This agency is in charge of overseeing the administration of direct taxes imposed under The Income Tax Act of 1967, The Petroleum (Income Tax) Act of 1967 (Revised 1995), The Real Property Gains Tax

Act of 1976, The Promotion of Investment Act 1986, The Stamp Act 1949, and the Labuan Business Activity Tax Act 1990 (IRBM, 2016). In accordance with the slogan "*Bersama Membangun Negara*", the IRBM functions and acts as a Government agent that is administering, assessing, collecting, and enforcing income tax, petroleum income tax, property gains tax, estate duty, stamp duty, and any other taxes agreed upon between the Government and the IRBM. The IRBM also advises the government on taxation issues and communicates with the Ministry and relevant statutory entities on such topics. Furthermore, the IRBM engages in taxation concerns within and outside of Malaysia, and fulfils any additional responsibilities given to the IRBM by any other written legislation. Finally, the IRBM acts as a collection agency on behalf of any entity in order to acquire loans repayable to that entity under any established legislation (IRBM, 2017).

In the business culture, the IRBM is well known as a supporter of the vision in carrying out its obligations as the finest tax administrator. The IRBM is also dedicated to achieve the organization's objectives, which include maximizing voluntary tax compliance, delivering the finest services, optimizing the organization's operations, and maintaining the greatest level of competence (IRBM, 2015). The IRBM has a lofty goal of establishing a taxation system that is effective, fair, and equitable. To relate, taxation is a critical component in controlling national revenue, particularly in developed nations, and has played a role in civilized communities from their inception thousands of years ago (Lymer and Oats, 2009: 1). Taxes are defined as "forced levies imposed by the government or authorities in addition to income, expense, or capital asset taxes, for which the taxpayer does not get a specific remuneration" (Lymer and Oats, 2009: 3). However, not all contributions to the government are considered tax payments: for example, charges, tolls, and other levies are paid to get specific services and are not regarded tax payments, in its true sense. The Inland Revenue Board of Malaysia (IRBM) or the Inland Revenue Board of Malaysia also has offered e-Filing for individual taxpayers in 2004, allowing them to enjoy services at their leisure. Since the beginning, the amount of e-Filing submissions has risen considerably. As a result, this will benefit not only taxpayers but also the government, as it will allow the IRBM to cut its expense with the adoption of the e-Filing system. According to the IRBM's annual report, the agency has saved approximately RM8.17 million in 2008 as a result of the public's increased usage of the e-Filing system (IRBM, 2014). In order to increase voluntary tax compliance and assist Malaysians in carrying out their tax responsibilities, the IRBM is committed to remain as a competent tax administrator by employing a prudent, quality, innovative, and integrity-driven approach, consistent with the IRBM's Strategic Intentions and Corporate Plan 2021-2025.

- Therefore, this paper aims to determine the IRBM's strategy for communication with respect to improving tax compliance in Malaysia.

Inland Revenue Board of Malaysia (IRBM) Overview

Every organization strives for success. Success is frequently assessed by comparing organizational performance to predetermined goals, which are split into short-term and long-term objectives. The long-term aim is linked to the ambition of being a Leader in Tax Administration in the framework of the IRBM. This is a great objective that shows overall achievement. In this context, the title "Leader" solely refers to the IRBM's dominating and obvious position (from a positive standpoint) in comparison to other organizations. Not even that, the title "Leader in Tax Administration" implies that the IRBM possesses a governance and delivery structure that serves as a model and reference for other tax organizations, both

locally and globally. The process of realizing this vision is in accordance with the government's goal of becoming a high-income country by 2020. According to Zakaria et al (2009), the IRBM has taken steps to accelerate the progress by implementing e-Filing (Utusan Malaysia, 2006). In this sense, the benefit of e-Filing is that it makes it easier for taxpayers to fill out tax forms rather than filling them out manually, as taxpayers need to fill out the tax forms annually (Zakaria et al., 2009). To elucidate, the e-Filing system is actually extremely simple to be used as taxpayers could submit their forms online (i.e. via Internet), which could be done anywhere at any time, and with no time limitations. Data verification and tax computations are done automatically when utilizing the e-Filing program, which is more accurate than doing it manually. e-Filing is also more secure than manual filing since most e-Filing apps have employed a secure technological component, known as Public Key Infrastructure (PKI), that is equipped with digital signatures to assure the security of taxpayers' data, authentication, and integration (Utusan Malaysia, 2006). As part of the Multimedia Super Corridor (MSC) initiatives, the Malaysian government has implemented e-Filing in 2006, which is known as a tax filing method that is done with the use of the Internet as one of the government services. Unfortunately, some people are unfamiliar with the internet and computers (Utusan Malaysia, 2006). Hence, majority of individuals are concerned with the decision to discontinue manual filling of tax, as it would pose problems among taxpayers, especially when it involves those who do not know how to use computers (Zakaria et al., 2009). A year after the implementation of e-filing, the current demands and worldwide difficulties in the country's tax system is seemed to be in a need of necessary adjustments, which must be addressed accordingly. In accordance with this, the e-Filing innovation, which enables the electronic filing of income tax forms, has received a very positive reaction from taxpayers. A total of 873,095 individual taxpayers have used the system in 2007 compared to 186,271 in 2006. This demonstrates that the community is open to change in terms of adapting to the taxation system that would benefit them. Furthermore, the IRBM has also taken aggressive steps in dealing with payback concerns. Several changes and streamlined methods have aided in the process of expediting the connected affairs (IRBM, 2007). The Inland Revenue Board of Malaysia (IRBM), furthermore, has managed to continue its excellent performance in 2007 by successfully collecting RM74.70 billion in direct taxes. This is another amazing success for the IRBM, as it has managed to exceed the collection target of RM70.12 billion (IRBM, 2007). This entire collection has accounted for 52.69 percent of the federal government's overall revenue in 2007. The rise in tax collection in 2007 has demonstrated the IRBM's effectiveness in increasing the quality and efficiency of its administration. The IRBM also has enhanced all of its main activities, including (a) tax collection, (b) law enforcement, (c) monitoring of compliance levels, and (d) arrangement of large tax education initiatives. Furthermore, the IRBM has focused on efforts to enhance its service quality, minimize tax arrears, and limit revenue leakage caused by refugee activities and tax fraud (IRBM, 2007).

With numerous IRBM activities in strategic communication that are conducted to accomplish the Government objectives, IRBM (2016) has asserted that the organization has created a remarkable history when it has successfully collected direct taxes of RM133.700 billion, which has increased 3.70% compared to 2013. This accomplishment is significant since IRBM has been able to consistently sustain and maintain three (3) digit tax collection since 2011, while also achieving different recognitions throughout 2014 (IRBM, 2014). Despite having confronted by the challenge of a turbulent global economic climate, the IRBM has collected RM113.945 billion in 2016, accounting for 53.60% of the total federal income (IRBM, 2016). This indicates that the IRBM has kept an overall range of three-digit direct tax collection

for five (5) consecutive years. However, the fall of oil prices, along with the implementation of the Goods and Services Tax (GST), has imposed a significant impact on the overall income collection in 2016. The direct petroleum tax was one of the most rapidly dropping levies. Nonetheless, there is a direct tax component that has increased significantly and is unaffected when compared to 2015 (IRBM, 2016).

In addition, the IRBM has mentioned, in the book entitled IRBM 2.0 - 'The Wave of Change,' released in 2015; that the short-term achievement is assessed by the amount, in which the IRBM's key performance indicators (KPIs) are met. In this sense, short-term success is a prerequisite for long-term success. As a result, revenue collection is an important component of the IRBM's KPIs as a government tax collecting agency (The Wave of Change, 2015). While the ability of meeting the objectives is an essential precursor of organizational success, it is however; not the only indicator of organizational excellence. For example, an organization that successfully fulfils its KPIs each year cannot be classified as a different organization if the KPIs are set well below the firm's real capability. In summary, attaining the objective of being a leader in tax administration necessitates a comprehensive strategy including the involvement of all stakeholders in the IRBM's working environment. This include the government as stockholders, taxpayers as key consumers, and the whole LHDM personnel (hereinafter referred to as Hasilian) as the main activators of the country's direct tax administration instruments. The IRBM's capacity to fulfil its goal will be determined by the efficiency and effectiveness, with which its workforce completes the duties assigned to them. The efforts to implement tax law and offer the best service have necessitated a strong government support and collaboration, as well as a high degree of voluntary tax compliance (The Wave of Change, 2015). To relate, studies on a variety of successful companies, as well as research on academic literature in the field of organizational management and leadership, have been undertaken consistently in order to discover a formula to sustain the IRBM's record and success. The findings have indicated that the importance of leaders and leadership within the organization is undeniably evident throughout the IRBM's management operations and strategic communication (The Wave of Change, 2015). Based on these results, as well as the IRBM's expertise with internal change, a success formula has been developed (The Wave of Change, 2015). In this context, the IRBM has served as a significant contributor to the country's prosperity and people's well-being. According to the IRBM (2017), IRBM's revenue has been more than 55 percent of the total national revenue since 2011, demonstrating that the country's financial condition has actually improved, assuring the government's capacity to handle people's needs properly. It is indeed indisputable that the IRBM is dedicated in achieving the government's goals of raising the communities' living standards. The consistency in encouraging revenue collection needs to be maintained through the implementation of strategic communication objectives that have been planned, namely to increase voluntary tax compliance, reduce tax leakages, strengthen tax debt management and enlarge the tax base (IRBM, 2017).

Following that, the Ministry of Finance, through the Inland Revenue Board of Malaysia (IRBM), has implemented a Special Program for Voluntary Disclosure in order to implement tax reform and encourage taxpayers to come forward voluntarily to declare income and increase tax collection for national development. In this sense, the taxpayers have the option of making a simple voluntary confession in exchange for the application of modest fines. The Special Program for Voluntary Disclosure was established on November 2, 2018, along with the introduction of 2019 Budget, and it was made effective immediately on November 3, 2018, to September 30, 2019. Reporting unreported or underreported income, over claimed

or unauthorized costs, and reliefs or deductions, or over-demanded refunds; asset disposal gains (real estate and shares in real estate businesses), and stamping of unstamped instruments; are all part of the program. Apart from Malaysia, such initiatives are also implemented in the United States, the United Kingdom, Australia, Japan, Singapore, and Indonesia. Malaysian taxpayers are advised to take advantage of the special voluntary tax recognition scheme while the penalties are lower than the current rates. The penalty rate for voluntary tax declarations from 3 November 2018 to 30 June 2019 is 10%, while the penalty rate for penalty declarations from 1 July 2019 to 30 September 2019 is 15%. However, once the special program's duration has expired, a greater penalty rate would be levied based on the amount of unpaid service. The imposition of fines is based on current government policy and is intended to promote fairness to other taxpayers who have previously cooperated with tax regulations. Meanwhile, the IRBM has stated that such a unique initiative would not be undertaken in the future. Taxpayers who are still hesitant to report and pay income tax are encouraged to take advantage of this last-minute chance and come forward immediately to file a voluntary tax return. Tax payments made under this special program must be paid before or on October 1, 2019, and the scheme essentially compels taxpayers to declare all of the remaining income and make payments within the specified time frame. Henceforth, taxpayers who do not settle their tax balance before the end of the specified time will face a tax increase depending on the requirements of the current legislation. If the tax arrears are not paid within the specified time frame, legal action may be taken (IRBM, 2017). A balanced and targeted compliance program based on risk, transparency, and taxpayer compliance attitudes is believed to be able to maximize voluntary tax compliance. The IRBM is expanding its efforts to make tax collection easier and lower compliance costs for taxpayers who are always prepared to meet their tax obligations (IRBM, 2017).

According to Barret (2006), effective communication is dependent on its strategy; yet, as the audience gets more varied and broader, the communication strategy becomes more challenging. As a result, the IRBM believes that expanding the tax base is critical for ensuring a long-term revenue collection. As a result, the IRBM has made some notable efforts to raise tax knowledge by empowering tax education initiatives and enhancing information exchange through collaboration networks with other authorities (IRBM, 2017). In order to handle these difficulties, organizations, such as IRBM; are required to initiate the creation of a clear vision, vision, mission, goals, and objectives. Strategic communication does not only aid the development of the aforementioned matters, but also in the selection of a strategy or approach to be utilized, stakeholder's engagement, resources, dependencies, risks, and perceptions (Government Communication Service, 2014). IRBM has also stressed on the high value of integrity among Hasilian in further clarifying the idea of strategic communication by employing the strategic communication that continuously improves service standards to ensure the effectiveness and efficiency of a great service performance to customers (IRBM, 2017). Developing goals, enhancing information and accelerating communication technology systems, boosting efficiency and cost effectiveness, upgrading work procedures, and nurturing risk management in continuous work processes are among the IRBM's strategic communications' outline (IRBM, 2017). As a matter of fact, the IRBM is constantly improving work procedures in order to align each work procedure with the organization's goal of being the greatest tax administrator. In accordance with the unavoidable change of tax environment, the IRBM also seeks to hire employees of high character and with necessary experiences. In order to achieve this goal and further clarify the concept of strategic communication, the IRBM's top management has identified five (5) core values that must be

present in the IRBM strategic communication in order to ensure organizational harmony: Happy, Teamwork, Professionalism, Integrity, and Excellence. These essential principles are then summed up in a single optimistic word, 'HASIL' (IRBM, 2017). Consequently, the IRBM has conveyed these five fundamental principles to all of its workers in the following ways; the first core value, 'Happy,' creates a 'happy at work' culture, which is anticipated to increase the spirit of Hasilian in enhancing organizational efficiency, adopting and practicing a culture of friendliness and mutual respect, and establishing a caring and peaceful company. Managing people with good and appropriate ethics would establish a voluntary commitment to collaboratively accomplish goals through the review of assimilated corporate Key Performance Indicators (KPIs). The second core value, 'Teamwork', is aimed at assuring full collaboration to be applied in each aspect of tax collection, each decision is made and planned more systematically, efficient time management, and high production. The mantra is simple; if everything is done as a team, the outcomes will be more spectacular. The third fundamental principle is 'Professionalism', which explains Hasilian's strong desire to perform the best in all aspects of tax administration in order to generate revenue for the State, while every case is properly and effectively administered and managed. The fourth core value is 'Integrity,' which is reflected among all levels of IRBM officers in order to achieve the aim of producing competency, integrity, and devoted human capital. Meanwhile, the fifth and final core value, 'Excellent', indicates how Hasilian has tried to carry out its obligations with excellence in order to produce excellent work and high performance in order to be the finest tax administrator who contributes to the country's growth (IRBM, 2017).

These fundamental principles are also centred around four (4) strategic objectives: establishing an ideal organization, providing a congenial work environment, developing competent human resources (well-positioned staff) and professionals, and improving leadership via ongoing assessment. The IRBM also has taken serious efforts to inspire Hasilian by granting competitive career options as well as service pay. IRBM career opportunities offer the greatest tax experience and knowledge, in which the emphasis is given on creating a healthy balance between work and personal life. To ensure the comfort and well-being of Hasilian employees, a healthy and safe work culture is implemented (IRBM, 2017). This notion of strategic communication may be further clarified by referring to Barret's description of the Strategic Communication Model (2006). To elucidate, the severe competition in the present globalization has hinted that it is critical for companies to choose the best approach to solve current challenges, particularly those of an internal nature. Communication strategy is one of the promising approaches, owing to the fact that communication is one of the organizational phenomena that is extremely intriguing to be researched due to its complexity and numerous roles. A realistic communication audit is built on a knowledge of this complexities (Downs & Adrian, 2004). As a result, according to Upik (2016), communication methods should be backed by theory, since the latter is a knowledge based on (empirical) experience that has been evaluated for ensuring its truth. According to Mahbob et al (2019), the Barret Model was created as a consequence of a study on high-performing companies and ways to establish what has to be done in terms of communication. The IRBM is now more confident and optimistic about organizing strategic communication in its organization, based on the country's present economic capabilities to meet the government's collecting objective; despite having to deal with the worldwide Covid-19 pandemic that has rocked the world. The IRBM will always be gentle to the outside community by asserting its best effort in explaining that taxes are a communal asset that must be protected, and that all of the people's contributions in the form of taxes will be enjoyed by the people again.

Strategic Well-Positioned Staff

The first feature of the paradigm is revolved around the inspirational managers who rank at the top of the organizational hierarchy and are responsible for the entire organization (Mohd. Nasurdin, 2006). In this context, support is not only offered in the form of planning but also in the form of participation (Zafir & Hasun, 2003). In addition to motivating employees, managers should also play a charitable role in guiding staff, persuading subordinates to comply with and follow all instructions relevant to their duties, adhering to organizational expectations and stressing on the value of working together to foster relations, setting high standards and being able to establish good relations. According to Barret (2002), well-positioned staff should be present within the most significant business challenges that are involved in the strategy and business planning process. In this matter, staff should be assigned to their proper locations and must have "a seat at the table". For instance, as a member of the senior management team, senior communications officers would have a better understanding on the company's strategy and thus, should participate in decision making. Furthermore, communications personnel should be viewed as change agents rather than simply producers of materials (Barret, 2002). This statement is supported by Mahbob et al. (2019), who have found that employees should be placed in the right place as a measure to conduct effective communication, which includes listening carefully and responsively, explaining the meaning of conversations, expressing themselves more clearly, and translating complaints and criticisms into solutions, being precise, freely asking questions, expressing gratitude, and emphasizing the importance of communication in one's life. According to Barret (2002), there are four important aspects that are relevant in an action plan for an effective change communication program: (1) to form a strategic communication team, (2) to evaluate current communication practices, (3) to conduct visions, strategies, and job redefinition workshops, and (4) to monitor outcomes.

Based on her expertise, Barret (2002) has explained on the importance of placing employees in a good position. In his study, it is asserted that the Strategy Communications Team (SCT) is a comprehensive change communication program that requires specialized resources, consisting not only a number of communication staff, but also meticulous procedures in selecting employees and managers. Thus, formation of a multi-level and working team is seemed to be the first step that need to be realized for launching a change communication campaign. There are for major goals of the SCT, which include: (1) evaluating the company's actual communications practices, (2) bridging the growing communication gap amongst employees, (3) planning a communication program for change and (4) acting as the ambassador for change. In this regard, they need to be completely committed to these objectives, and at the same time, work dedicatedly to enhance communication among employees when the transformation program begins. A non-communication team that includes a substantial part of a team is one of the requirements for effective SCT. While these non-communicative employees may need disciplinary training, the advantages of a diversified front-line worker obviously exceed the additional training time that is needed. This frequently implies that variations are embraced at all levels in assuring employees' communication advancement. They are turned into more arms, legs and brains that would aid the communications personnel and naturally become part of the processes for the changing programs, which would keep the change in place when the 'official' forces are no longer exist. While it is undeniable that the composure of the team varies from company to company, however, the selected person should: possess cross-functionality, come from all levels and geographical locations (if applicable), gain their peers' respect and trust, be an open, honest

communicators and facilitators, and ultimately have their supervisors' support to allow them time to participate (Barret, 2002). Furthermore, Barret (2002) has stated that by holding a vision, strategy, and job redefinition workshop, different ideas can be derived from teams comprised of various layers of grades and positions of employees, for which if all ideas could be implemented immediately, the management would be regarded as open-minded, as it conforms to the ideas coming from all levels of employees and the workers, at the same time, would feel that they have not been placed in an impasse. In line with this, Akhtar and Abdul Ghani Azmi (2017) have complemented this assertion by stating that senior management should also ensure the presence of an appropriate platform for those working in the company to voice out their problems or issues that are connected to the efficiency of the quality management system. This can be accomplished, for example, through meetings, a dialogue suggestion box system, briefings, achievement recognition, notice boards, in-house journals, audio-visual media, or even electronic media; to ensure that an appropriate information delivery process is established within the organization and that the matters concerning the quality management system is effectively communicated to all of the organization's members.

According to the book entitled IRBM 2.0 - 'The Wave of Alter' released by the IRBM in 2015, the IRBM has indicated that in order to create a more pleasant work environment, the Chief Executive Officer (CEO) has taken several daring daily actions to change the working circumstances of Hasilians. Through the notion of openness, this involves the act of developing excellent and pleasant interactions between various levels of employees. In that way, the IRBM's CEO is recognized as an excellent example to be followed because he is accessible and reachable to all Hasilians. The idea of being "closer to the staff" is extended to the Department/ Division/ State Director/ Branch level. In accordance with the preceding idea, the Head of Administrative Unit's nomenclature has been renamed as Admin Care Officer (ACO) to emphasize that the IRBM offers pleasant treatment not only to taxpayers but also to all Hasilian (The Wave of Change, 2015). Next, in order to alleviate workplace stress, the IRBM's Chief Executive Officer has also implemented flexible working hours on January 1, 2012. As a result, if the hours are modified on the same day, all IRBM workers are permitted to arrive at work up to being an hour late. This facility was shown to have a good influence on Hasilians, who no longer felt concerned about getting to work on time. The IRBM CEO has also implemented a number of daring measures to foster a good working environment. One of the changes is that individuals will be able to take a half-day off. This adaptability is an excellent motivator for Hasilians, since it alleviates stress caused by time restrictions in handling their personal matters. The CEO also has allowed Hasilians to depart 30 minutes early during the fasting month of Ramadan. This enables its employees, particularly those working in large cities, to break their fast with their families. This is not a typical practice and occurrence in the government sector (The Wave of Change, 2015). Not even that, the IRBM CEO has also proposed the notion of a 'dress day', which has been in effect since April 1, 2013; allowing Hasilians to wear smart casual clothings on Tuesdays every week. This practice has benefitted Hasilians by allowing them to work in a more serene, confident, and comfortable environment throughout the day. Furthermore, the CEO has granted Hasilians ladies the right to wear their robes (length dresses) on Fridays (The Wave of Change, 2015).

Simultaneously, in recognizing the significance of developing esprit de corps among Hasilians, the CEO has taken the initiative to allocate one day each year to celebrate the organization's inception. As a result, the first of March each year has been declared as 'Hari Hasil'. This is a good decision since it reminds Hasilians of the organization's goals. In this

regard, 'Hari Hasil' is commemorated with zeal and unity for the first time on March 1, 2011, and is continued annually, since that. Their respected visitors would be asked to share their knowledge and experience with Hasilians in order to establish principles that are necessary for the organization's success. The 'Hari Hasil' celebration on 1 March 2012 that coincided with the opening of Menara Hasil, the new IRBM headquarters in Cyberjaya; was indeed more effective. To elucidate, Dato 'Sri Mohd Najib Tun Abdul Razak, the previous Prime Minister, had officiated the event (The Wave of Change, 2015). Furthermore, according to IRBM 2.0 - 'The Wave of Change', the CEO has also created the Innovative Day as a continuous attempt to develop an innovation culture among Hasilians. Every year on November 1, Innovation Day highlights activities that would stimulate Hasilians' critical thinking abilities, such as organizing competition sessions in handling the revenues of the citizens, such as the Innovative and Creative Circle (ICC), logo design, speeches, designing revenue posters, quality work environment practice awards, corporate videos creation, and various cultural performances. These activities have allowed Hasilians to display their inventive and creative abilities, which might lead to useful solutions for completing their everyday tasks. The CEO Innovation Award (CEOIA) is the greatest honor for Hasilians' ingenuity and creative ideas, for which this award is presented to groups or individuals that have developed innovative goods or work processes. The recipient of this renowned award will also get a substantial monetary award (The Wave of Change, 2015). According to the book, the CEO has established a dedicated e-mail account, idea@hasil.gov.my; allowing all levels of personnel to send ideas and recommendations that may be helpful to IRBM. These suggestions are forwarded directly to the CEO. The findings have showed that most personnel had embraced this opportunity, and numerous suggestions for improving the organization's operations and working environment were made. In this matter, 30 officers had sent their suggestions in the first six months of 2011, all of which were put to the IRBM's internal site for Hasilians to view. All ideas are assessed, and the top three (3) will be recognized during the Innovation Day event. Furthermore, the CEO has also undertaken a detailed planning each year, and in terms of leadership, he has employed tactics that are compatible with the Malay adage, '*tak kenal maka tak cinta*' [i.e. to know (someone) is to love (someone)]. In this context, he has highlighted the need to engage with Hasilians in order to foster an environment, in which everyone knows and appreciates one another. This generates a voluntary commitment from all levels of Hasilians to collaborate and team up in order to meet the KPIs (The Wave of Change, 2015). The CEO has also sought to contact Hasilians to convey his personal appreciation. For example, any Revenue that gets praise from taxpayers will receive words of encouragement and congratulations from the CEO in person. This clearly shows that, in order to create an atmosphere of friendship, the CEO himself has started the practice of sending greetings to all Hasilians on their birthdays, while retirees would get the 'thank-you notes' and congratulations from the CEO himself. These initiatives may seem trivial, but they actually have a huge impact on the recipients. Previously, email messages from the Director General's desk were only used for the purpose of sharing speeches during monthly assemblies. Beginning in 2011, all messages from the CEO regarding official functions were sent to Hasilians through e-mail and posted to the IRBM webpage. This initiative is made to ensure that each Hasilian is well-informed of the most recent CEO communication updates, as well as the most recent information on the IRBM's growth. In addition, the CEO has also provided information on significant Malaysian festivals and events, and his speech was compiled and documented (The Wave of Change, 2015).

Meanwhile, working visits to the Director's Office and State branches, as well as attending 'Housewarming' and 'Breakfast with CEO' programs with the department at the

headquarters, are among the activities that have been carried out. The Pep Talk program has also served as a platform for CEOs to communicate their messages to Hasilians in a more casual atmosphere. Originally, the Union Gathering was a meeting between IRBM management and staff representatives, chaired by four presidents of different unions; to develop close collaboration between management and workers' groups (IROU, KEJASA, SERU, SiREU). The name, which had been in use since 1996, was changed when the CEO decided to rename it as the Hasilian Consultative Council (HCC). The meeting format was also modified as part of the rebranding. Historically, Union Meetings were more combative, in which there would be more open to debate and bargaining. The structure of the meeting differs from that of paper presentations by unions and associations (The Wave of Change, 2015). Participants in the HCC are eligible to join organizations such as EXEC, PERKIS, PUSPANITA, IRBM Sports and Welfare Club, and Uniformed Corps Coordinator (UCC). These privileges would give several chances for delegates to directly discuss concerns that are critical to the organization's development and advancement (The Wave of Change, 2015). Furthermore, in order to achieve work-life balance, the CEOs have urged Hasilians to participate actively in activities outside of their official obligations. The Hasilians have reacted to his appeal by creating a physical exercise program that is aimed at promoting a healthy lifestyle while fulfilling the IRBM's Corporate Social Responsibility (CSR). Several activities had been conducted between 2011 and 2013, including the Rat Race, Le Tour De IRBM, and the Pulau Perhentian Marine CSR Program. In this regard, the Malaysian Marine Parks Department has designated Pulau Perhentian, where 37 reef structures were constructed as the IRBM Coral Reef Park. In addition to investigating the seafloor, a group of Mount Kinabalu's scale officers had demonstrated the concept of 'nothing is impossible, impossible is nothing.' The determination to succeed, that is engendered by such efforts, is then transferred to the principal duty of revenue collecting for the State (The Wave of Change, 2015). All of the IRBM measures mentioned above have persuaded the community, particularly in terms of strategic communication management, that IRBM has placed all employees in good positions. This is in line with the study of Akhtar and Azmi (2017), who have stated that a leader acts as a liaison between his sub-units and other units available in the organization. Apart from communicating older concepts in a more simplistic form, the IRBM also functions as a connector of ideas. In this sense, a leader should be more influential, manage the flow of information, and function as an integrator of groups and individuals of higher positions. This means that a leader should become a spokesman within the organization in order to identify possible solutions to problems that have arisen due to the use of communication strategies. This has also necessitated that a leader must be attentive to interpersonal connections in order to obtain information as fast as possible from written reports or results that have been created. They could utilize persuasive techniques and provide arguments to oneself or others in order to accept a solution or stance through their communication abilities (Akhtar & Abdul Ghani Azmi, 2017). At the same time, the IRBM is regarded as being capable of influencing change and behaviour towards positive changes through proper presentation of credentials, expertise, and inventiveness; in addition to being capable of adapting to the circumstances and tackling matters more logically and rationally. As a result, the leaders' expertise, attitude, and ideals are extremely dominant in influencing the conduct of his subordinates. This is due to the fact that trust and credibility are considered as the most important criteria for carrying out persuasion. Therefore, it is evident that a great leadership and communication patterns may encourage organizational members to anticipate and accept changes through a clear

description of all parts of change programs, goals, and expectations of the leader himself (Akhtar & Azmi, 2017).

Strategic Ongoing Assessment

According to Barret (2002), not all communication methods are acceptable for all personnel, in which Barret obviously has intended for communications' professionals to be included in the change management process. This is due to the fact that communications personnel must "sit at the same table" as the top management team when making decisions. As a business commonly does not have employees devoted to managing internal communications, communication responsibilities are then bound to be filled by change agents. However, the research did not dig deeper into why this component is difficult to be realized in the communication process. Finally, Barrett has proposed that formal evaluation of continuous communication should be phased in and conducted over time (Mahbob et al, 2019). The concept of best practice for ongoing evaluation given by Barret (2002) is done continuously and during the critical stages of any major transformation, for which the efficacy of the company's communication must be assessed officially and often against clearly stated goals. Furthermore, communication efficacy must be evaluated as part of each employee's individual performance evaluation, with appropriate recognition for excellence. According to Mahbob et al. (2019), while top management provides support to all activities or programs of the organization through the delivery of a specific message to the desired target audience via the appropriate communication channels, there is sometimes a tendency for the message of communication to be distorted, reflecting an ineffective delivery. This is where communication assessment comes into picture, so that flaws may be detected and addressed. In this sense, the primary aim of conducting continuous evaluation is to assess the communication goals, as well as the execution phases of the communication strategy that has been developed together as the basis for assessment criteria. Then, all of the processes should be documented and standardized by the organizational management (Rosli, 2016). It is critical to document the communication methods in order to allow assessment and hence, enhance all strategies that have been utilized. According to a study conducted by Alavi and Haizan (2017), the strategy of recording senior citizens' information online would improve communication by making clients' records easily accessible and facilitating consultation training among senior professionals in hospitals or institutions. Referring to the current data, an evaluation may be made as to whether it can be expanded or enhanced in order to deliver higher-quality services (Mahbob et al., 2019). Low et al (2007) have agreed on this, arguing that management and personnel should conduct the assessment phase collaboratively. It is believed that the participation of staff during the implementation phase would improve acceptability. Through constant assessment, the role of communication is successfully implemented and consumers would be certain that the organization's services are capable of satisfying their requirements and wishes (Rosli, 2016). Not even that, evaluations can also be carried out consistently at the right moment. In this regard, assessments made at a specific time could warn management before the situation becomes critical and leads to problems or other prospective issues. To elucidate, strategy assessment consists of three essential actions, including testing of the strategy foundations, comparing the expected outcomes to actual results and implementing corrective measures to ensure that the performance is consistent with what has been planned. In this matter, an exact feedback for successful strategic assessment is the basis. Furthermore, strategic review activities should also be carried out consistently instead of merely only when an issue has occurred towards the end of a certain

time period. Continuous evaluation could be considered as a tactic that allows benchmarks to be more effectively created and managed. As it takes several years to implement some methods, hence, the predicted impact in a few years may not be obvious. According to the above definition, Mahbob et al (2019) have concluded that communication is a critical component in accomplishing the organization's objective and goals. This is especially true if the organization is a part of the transformation process. To guide the company in the desired direction, the leader's function and communication become complimentary. Leaders and managers must support all organizational operations. If the leader or top management can effectively execute strategic communication, the activity will definitely flow smoothly. Communication that utilizes careful planning, the execution of appropriate tactics, and the ongoing assessment of communication will enable businesses to recognize issues and take quick actions to solve them before they become malignant (Mahbob et al., 2019). In relation, the CEO Incubator Program was created in 2012, in accordance with the IRBM's Succession Plan and its leadership objectives to guarantee proper preparation for its successors. The management may use the program to assess methods, identify individuals, and develop their potentials to become future organizational leaders. This initiative's curriculum is intended to produce officers who are well-informed, skilled, mature, and professional enough to assume the key roles in the future. This continuous evaluation also demonstrates that the IRBM is always committed in evaluating the company widely, formally and frequently against clearly defined targets on an ongoing basis and during the key stages of major transformation (The Wave of Change, 2015).

The author of IRBM 2.0 - 'The Wave of Change' has revealed in his book that a search committee was created to provide transparency in the selection of possible candidates. This committee's primary role is to discover and assess officers as a talent pool. This committee is also responsible in monitoring and evaluating these officers, while assessing and following, or tracking officers' progress (The Wave of Change, 2015). Furthermore, this group is in charge of assessing and, if required, enhancing the succession and plan's execution. Simultaneously, with the development of a more organized KPI ecosystem, methods for achieving yearly KPIs have been established and enhanced. The IRBM's CEO has also formed a KPI Monitoring Committee to monitor and guarantee that the KPIs are met. Every two weeks, the KPI monitoring sessions are held. Hence, all of the related issues may be handled promptly and efficiently with regular monitoring. Furthermore, the CEO has also made notable and satisfying changes to the IRBM's yearly incentives for KPI accomplishment. This enables Hasilians to perceive the benefits of their tax collection efforts in a more visible manner. It is also a method for acknowledging their accomplishments, in which they may be given further incentive for ensuring that goals are met. Furthermore, this is a way for determining the amount of yearly incentives based on performance. It is seen as a legal agreement between the government and the IRBM that may benefit both sides (The Wave of Change, 2015). As a result, Mahbob et al (2019) have asserted that this evaluation would also look at the organization's message reception and communication efforts. Meanwhile, David (2001) has contended that strategy evaluation is critical for determining the organizational strengths. An evaluation that is performed at proper times undeniably could alert the company about possible problems and address them before they become critical.

Implementation of IRBM Strategic Communication Model-Guided

Strategic communication is a communication, process, or data notion that satisfies an organization's long-term goal by carefully organizing communication efforts for commercial

and non-commercial business reasons. Strategic communication, in other words, is defined as a deliberate communication process that is methodically planned, implemented, and evaluated to achieve a specified goal (Hallahan et al., 2007), whereas communication management is a crucial component that must be highlighted in an organization's governance. This is due to the fact that the organization's success is determined by the extent to which the organization's message can be properly conveyed and delivered to the target audience in order to assist the organization in achieving its purpose and goals (Zainal Abidin et al., 2021). According to Holtzhausen (2014), public relations' academicians have led a number of researchs on strategic communication techniques to investigate the amount of efficacy and influences that results in corporate communication management.

Strategic Employee Communication Model (Barret, 2002)

According to Mahbob et al. (2019), Deborah J. Barret, a notable scholar in the field of strategic communication, has generated the first idea for the Strategic Communication Model in 2002. To explain, the Employee Communication Strategy Paradigm is an expansion of this model. According to this model, the major challenge that is faced by an organization in its initial stage of communication is the delivery of communications. Following that, Barret has presented a more specialized approach for analyzing staff's communication by developing the Strategic Communication Model, which gives analytical tools for evaluating and improving staff communication (Mahbob et al., 2019). Barret (2002) has further developed a composite definition of best practice, in terms of what successful businesses could do. While no firms are found to illustrate the best practice offered, high-performing companies have displayed a wide range of best practices. Thus, Barret's (2002) approach has worked analytically to categorize employee communication into digestible and identifiable components, while also demonstrating how interrelated and interdependent each division is, especially when employees' communication is strategically positioned to support transformation. Traditional communication components, such as messages and media, are at the heart of the model. However, direct links to companies' strategic objectives and business planning processes, as well as management that have overlaid the continuous assessment of individual and company communications, have shifted the model from tactical to strategic. Therefore, it is clear that Barret's (2002) model has covered all of the important elements of employees' communication that connect them to one another, as well as to the company's strategies and operations (Barret, 2002).

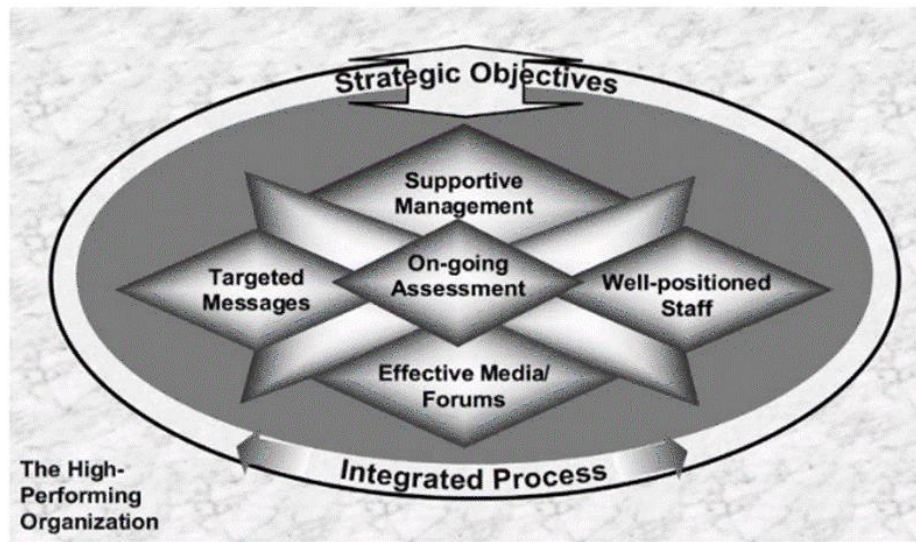


Figure 1: Strategic Employee Communication Model (Barret, 2002)

Based on the research of high-performance companies, Barret's (2002) model was established on the basis of (Figure 1) and was sought to discover the kinds of communication that should be done. Five (5) important elements contributing to communication success are outlined by Barrett. In this matter, the management must first promote change and show employees' anticipated communications behaviour. Secondly, employees who communicate about change must be well and ideally recognized at the level of senior management. Thirdly, the messages and channels employed should be adapted to the audience's circumstances. Fourthly, constant assessment should be carried out in order to assess the efficiency of communications techniques that are employed in order to make possible corrections; if a message is not effectively communicated. Fifthly, companies must guarantee that communication technologies are used to communicate. Barret's (2002) model is one of the models that is frequently used as a guide and by any organization in helping their management to understand the strategic roles of communication in any company's daily achievements, as well as during major changes; which could help to overcome "everything" and "publishing" – as the limited perceptions of communication. This is due to the fact that, based on a research done pertaining the instances of good employee communication, Barret (2002) has effectively presented a description of best practices that defines strategic objectives, since employees' communication is believed to have supported the business's strategic objectives in high-performing organization. For ensuring success, there should be a one-to-one link between the company's strategic objectives and the communication objectives stated. Furthermore, communication must be structured in ways that the primary strategic message (from vision to performance or financial goals) is communicated to all workers (Barret, 2002). Also, Barret's (2002) model has included organizational-related matters, such as employees' communication, which includes the core components of message, media, and audience and many more. According to Barret (2002), a good employee communication is the glue that holds a company together, and that glue becomes even more important during major changes. It ensures the organization's seamless operations and connects all other organizational processes, such as strategies and business planning procedures. Therefore, it is true that strategic employee communication is important to the success of every business, not just among high-performing organizations (Barret, 2002).

Indeed, Barret's (2002) Strategic Employee Communication Model and the change communication strategy that is based on the former will assist in elevating employee communication to a level of strategic recognition and operations, facilitating large change initiatives. As such, it is a ticket that permits businesses to be included to the list of successful transformation initiatives. IRBM may use different strategic communication models to describe how an organization shows image and presence, provides a conducive climate for investment, and establishes an organizational culture that is positively defined to their audience in the context of strategic communication (Barbour, 2014). In reality, IRBM has often utilize the strategic terminology, with the term "strategic" that has been frequently connected with the procedures and methods used to achieve the plan (Mintzberg, 1990). In relation, the creation of a clear vision, mission, goals, and objectives is the foundation for organizational strategic communication, which may be defined as intentional communication that is created and implemented to fulfil the organization's mission and goals (Abidin et al., 2021). Strategic communication practices are important in the organizational context, particularly in creating effective dissemination of communication, in the context of internal or external communication, through a systematic management process involving statistics, implementation, and evaluation based on the organization's mission and goals. However, there are numerous ways that have been established in corporate communication management in assuring the success of strategic communication activities at various levels (Abidin et al., 2021).

Motivation Hygiene Model (Herzberg, 1959)

Herzberg (1959) had been known as one of the managements and motivation theorists. This theory or model, which focuses on working circumstances in affecting job satisfaction, combines the 'Motivation' factor as an intrinsic or internal component, with the 'Hygiene' factor as an extrinsic (external) factor. This model has outlined the aspects of hygiene that are necessary for inspiring employees, which include factors such as work environment policies, the role of colleagues, leadership, and job security; whereas the motivating factor is a factor that contributes to motivation, including things like the work itself, recognition, chances for self-improvement and rewards, compensation, and facilities. This model, also known as Herzberg's Two-Factor Motivation Theory, could be utilized by IRBM as an alternative for offering assistance in accomplishing goals, since it focuses more on the degree of employee motivation in the workplace. According to (Syafiq et al., 2021), the 'motivation' or intrinsic factor stems from an individual himself because, according to Herzberg (1968), the 'hygiene' factor would not actually make an employee to be more motivated; they would only prevent or reduce their dissatisfaction with their job. As a result, it is indeed necessary for a company to place greater focus on topics connected to the dimension of 'Motivation' in order to enhance the motivation of their personnel (Syafiq et al., 2021). In this regard, Herzberg has further proposed that management in an organization should enhance the breadth and substance of work, so that employees would feel like they have autonomy and opportunity to be recognized and develop their abilities and skills (Herzberg, 1968).

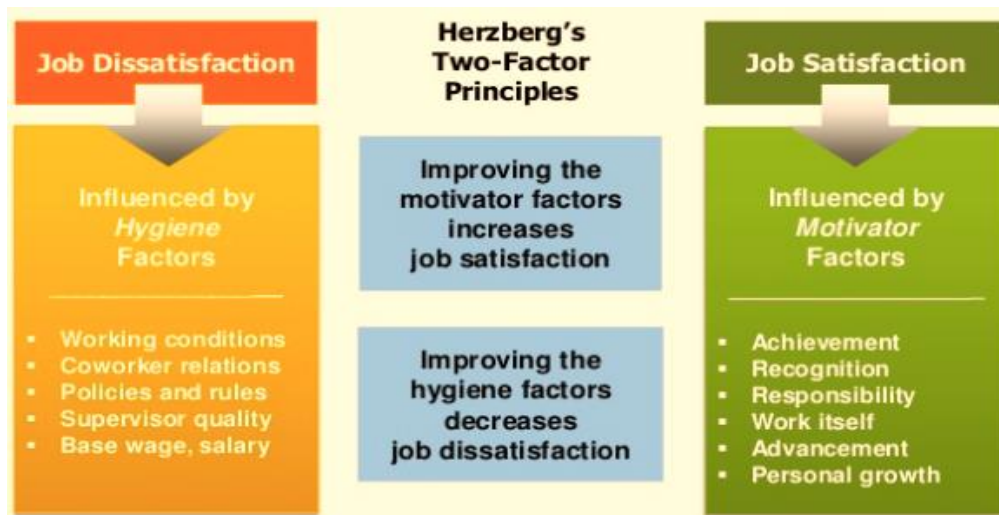


Figure 2: Hersberg's Two Factor Principles (Herzberg, 1959)

According to Herzberg's (1959) Two-Factor Motivation Theory, the 'Motivation' factor or intrinsic factor refers to motivation that originates from inside an individual. This component comes from within the person who wants to accomplish something and then plans to maintain the therapy until it is successful. In the study, the 'Motivation' component (Syafiq et al., 2021) comprises of aspects such as 'Work itself,' 'Recognition,' and 'Opportunity for self-improvement.' These elements of the 'Motivation' factor are thought to boost work satisfaction, which in turn improve employees' performance and motivation. Among these, from the perspective of 'Work itself,' a job should be a stimulus that enhances employee motivation. This is because, from an Islamic viewpoint, workers would enjoy working based on the sort of tasks that are allocated to them, and these employees would, in turn, be happy with the outcomes acquired and would develop self-confidence, which would lead to a more professional task performance (Ismail, 2010). According to IRBM (2017), IRBM believes that in order to be the employer or organization of choice, officers should be granted a suitable work environment. In this regard, the IRBM has maintained and balanced the best working environment in order to enhance productivity and motivation among all of its employees. The IRBM has implemented a number of initiatives in its efforts to strengthen the leadership and integrity of IRBM officers, with all of the programs organized are aimed at increasing the expertise, motivation, core values, and productivity of officers in tax's technical knowledge, while ensuring that IRBM officers possess sufficient expertise. This is performed for the sake of resolving tax concerns and dealing with taxpayers to improve the image of officers and organizations, while carrying out everyday activities to fulfil organizational goals (IRBM, 2017).

Iceberg Competency Model (Mc Clelland, 1973)

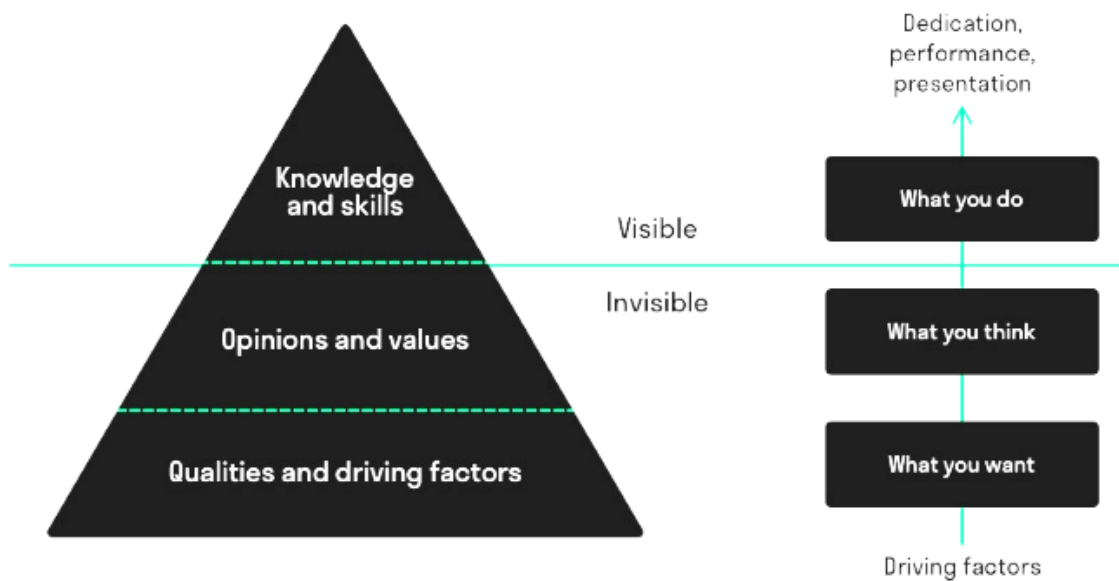


Figure 3: Iceberg Competency Model (Mc Clelland, 1973)

According to (Sukor et al., 2020), academics such as Boyatzis (1982), Spencer and Spencer (1993); Lucia and Lepsinger (1999) had concurred that John Flanagan (1954) had pioneered the competence method during WWII using critical incident approaches. McClelland (1973) had used Flanagan's study to establish the notion of competence that was employed in the subject of human management. McClelland had provided the technique of finding the necessary essential skills based on the study conducted by McBer, namely (a) the way of getting a sample of great employees with regular employees, and (b) the way of detecting casual behaviors through behavioral event interviews (BEI) (Spencer & Spencer, 1993). According to Baharuddin and Hashim (2004), in order to describe the competency model (Figure 3), one must first grasp the notion of competence. In his book 'Competence at Work, Models for Outstanding Performance,' Spencer (1993) has defined competence as "an underlying feature of an individual that is causally connected to criterion-referenced effective and/or superior performance in a job setting." Hence, competency is a deep and strong character in an individual, and it predicts the individual's conducts in all given situations and activities. For example, when assigned with duties that require leadership skills, it would be easier for an individual with self-worth as a leader (leader) to display leadership attributes, whereas an individual with self-worth as a manager (manager) may find it challenging to occupy a position that needs him to demonstrate leadership qualities. The Iceberg Competency Model has described such a deep and profound categorization (Spencer & Spencer, 1993). Although competence is essentially categorized into two categories, previous researchs have demonstrated that behavioral competence is a genuine element that distinguishes an average employee from one who succeeds at work. A person's success at work is not determined by commonly administered aptitude and knowledge exams, and there is often a bias towards minorities, women, and the impoverished (McClelland, 1973). Nonetheless, many businesses have continued to practice and place a greater focus on skills and knowledge, since they are easier to be assessed and documented through certifications and work records (Baharuddin & Hashim, 2004). The IRBM has also recognized the necessity

of qualified and experienced revenue officers in providing high-quality tax services. In this matter, Hasilians are provided with training opportunities at home and abroad to improve their skills, knowledge, and expertise; in line with current progress. This is one of the organizational elements for successful transformation, which has taken into account the needs of leadership, capability of leading change and setting clear goals, resulting in the ability to deal with current issues of taxation and taxpayers' frustration in Malaysia (IRBM, 2017). The IRBM might also refer to the components of skills, knowledge, and behaviour that are affected by an individual's personal qualities, using the Iceberg Mc Clelland's (1973) competence model as a reference. These are the characteristics that have demonstrated the difference in the degree of performance that is connected with competence between exceptional employees and ordinary employees in the company to which they belong (Baharuddin & Hashim, 2004). According to the Iceberg Competency Model, the true determinant of great performance resides below the sea surface level, which accounts for more than 80% of the entire iceberg, i.e. behavior. Thus, the technique utilized in developing the competency model, as well as its implementation, has made behavioral competence as a decisive element for evaluating whether an individual is an exceptional worker or an ordinary worker (Baharuddin & Hashim, 2004).

Tax Compliance in Malaysia

Non-compliance tax is a major problem for most tax agencies, including the Malaysian Inland Revenue Board (IRBM). In this regard, the Inland Revenue Board (IRBM), which collects and manages the country's direct taxes, is a leading institution in the field of finance. Under the Malaysia's Inland Revenue Board Act 1995, the IRBM was set up to obtain more control in enhancing the standards of tax management, notably in the areas of recruitment and staff management. Accordingly, Saad (2009, 2012) has found that Malaysians have regarded that the tax structure in Malaysia is fair. In this matter, Ortega, Ronconi, and Sanguinetti (2016) have claimed that people would usually pay tax voluntarily, only if they feel that the money paid is well utilized by the government. This is in line with the reciprocity principle, which may be described as a social norm in which positive activity is exchanged for positive acts. Basically, taxpayers tend to pay more taxes if the government utilizes a lot of tax income. Conversely, if citizens perceive that the government is squandering the cash received, the payment of taxes could not be used as a method of repressing government. On the other hand, when you pay taxes, they would be more reluctance. Conformity with the requirements does not only imply compliance with rules and laws of the taxation system of a nation, but has additional or hidden meanings. In this sense, tax compliance has been represented in two ways: administrative compliance and appropriate reporting compliance (Chow, 2004). This contains data on the status of the taxpayers, the timely returns and timely tax payments in an administrative context, for which it may be done if one has understood the tax system and reflected honesty in all paperwork work (Palil, 2010).

Tax Compliance Factors in Malaysia

Falsetta et al (2015) have thought that the co-ordination of taxpayers' and tax collecting agencies' interests would influence tax compliance. If the taxpayers' and the tax collecting agencies' interests are comparable in public, a greater taxable income could be achieved. Purpose compliance is referred to as the appropriateness of purpose for both parties. Moreover, judgments on compliance are also impacted by audit advantages, particularly in situations where taxpayers support the use of the revenue received by the government.

Sometimes, the government's programs may not be supported by taxpayers; in such instances, tax conformance levels would be low, despite of the large audit earnings. The government therefore ensures that tactics and policies that are in line with the interests of the taxpayers and collection agents are well developed to gain greater money from the people. The taxpayers, oftentimes, would voluntarily demonstrate compliance if the object is modified. The results have demonstrated that the only element in improving compliance is not the profitability of audits, but it involves other variables too. In this sense, the government's capacity to persuade people to use their money could also affect compliance behaviour. If the government succeeds in persuading its people that tax collecting revenues are capable of helping them, it would be possible for the people to comply voluntarily. In this situation, trust is a decisive element for the compliance, as it has the capacity to improve current taxpayer-government relationships. If the level of trust between both sides is strong, that is; if the taxpayers display high faith in governments, then tax compliance is believed to be better. However, tax compliance is predicted to be low if taxpayers have low confidence towards tax authorities (Kastlunger et al., 2013).

Discusson

This section will examine the case studies obtained from the IRBM, which have arranged strategic communication within the organization to urge Malaysians to fulfill their responsibilities as taxpayers. The primary objective of this essay is to provide a case study that demonstrates how the IRBM benefits from the strategic communications that have been utilized within the organization to develop and achieve their goals. The research questions stated in the introduction could be answered in this context, as follows: Skilled organizations and successful strategic communications have continued to encourage taxpayers in performing their duties by organizing strategies among employees and placing their employees in good positions, coupled with a continuous evaluation in dealing with taxpayers; the IRBM would gain its true reputation through strong expertise in the field of marketing relations and promotional operations. In this sense, the IRBM's top management is expected to play a critical role in encouraging all levels of IRBM personnel to form a group of individuals who work together; to achieve goals that cannot be reached alone (Abdul Mua'ti, 2006). The most essential thing that must be implemented is to place all personnel in good positions; communication staff must be near to the most significant business challenges, while being engaged in the strategy and business planning process; as they need a "place at the table." As a member of the senior management team, senior communication officers could gain an understanding of the company's strategy and participate in decision making. Furthermore, communication personnel should be viewed as change agents rather than simply producers of materials (Barret, 2002). Furthermore, Barret has also noted that successful communication is dependent on its strategy, yet communication methods could be more difficult as the audience becomes more varied and broader. Thus, steps for effective communication that should be implemented include listening carefully and responsively, clarifying the meaning of conversations, expressing oneself more clearly, translating complaints and criticisms into specific matters, asking open questions, showing appreciation to employees by putting employees in a good position, and making communication a priority in life (Mahbob et al., 2019). IRBM may use various strategic communication models to explain the importance of organizational communication in providing an overview of how an organization displays image and presence, as well as creates a favorable environment for investment, and shapes positive organizational culture to their audience, in the context of

strategic communication (Barbour, 2014). Barret's (2002) Strategic Employee Communication Model, on the other hand, is so close to organizational management because it serves as an analytical tool to diagnose company's strengths and weaknesses, in terms of employee communication; so that companies could organize change communication programs and position communication to facilitate overall change programs. Simultaneously, Barret (2002) has also defined the best practice for the Strategic Employee Communication Model, demonstrated a change communication approach for improving employee communication using the Strategic Employee Communication Model, and provided case studies on the effectiveness of model use and approach during major program changes. Furthermore, the Motivation Hygiene Model (Herzberg, 1959) and the Iceberg Competency Model (Mc Clelland, 1973) are able to provide alternative options to IRBM, for which when combined with Barret's (2002) model in complementing the setting and monitoring style in terms of certain elements, they are expected to meet the organization's sustainability and the continuity of a smooth organizational management.

Conclusion

The preceding article has covered a case study within the IRBM, which has organized strategic communication within the organization to urge Malaysians to execute their obligations as taxpayers, including strategically positioning personnel and strategically conducting continuous review. This planned strategic communication is a tool for the IRBM that could be utilized in carrying out its duties as the Malaysian government's official tax collecting agent. This responsibility has binded the IRBM's commitment to the first step of organizing internal strategies among all levels of employees, including top management; while mobilizing energies and efforts to develop various effective communication strategies in order to form a working team to achieve organizational goals in meeting Government tax collection targets. When compared to other strategic models, Barret's Strategic Employee Communication (SEC) is a comprehensive model that is well suited and preferred by IRBM because it focuses on the best definition and develops management's understanding on the strategic role of employee communication in high-performing companies. In this way, the Barret model has diagnosed the firm's communication strengths and weaknesses, so that the company could plan communication improvements and position communication to simplify the entire facility program. Each idea and model discovered in the subject of strategic communication has its own motivations and focus, but it is not as comprehensive as the Barret model. As a result, this article has provided a detailed examination and review on the selection of strategic communication models that may serve as SEC advisor and expertise, with a focus on Barrett's concepts, which have gained less attention. At the same time, if the IRBM, which has employed different theories and models as its platform including Barret, decides to merge those theories with the model of Herzberg (1959) and also the model of Mc Clelland (1973), the strategic communication of IRBM would definitely become more successful and durable. This research is fully based in Malaysia and has studied all facets of the country's taxation system. It also provides an overview of the state's tax system and all of the actions taken by the government to combat tax evasion and non-compliance; in which numerous studies on tax compliance have been attempted, but not a single has been thoroughly researching, particularly, the context of strategic communication in IRBM.

Contribution

This review is a case study related to Inland Revenue Board of Malaysia (IRBM) in encouraging Malaysians to pay taxes which aims to develop and combine three (3) models namely Strategic Employee Communication Model (Barret, 2002), Motivation Hygiene Model (Herzberg, 1959) and the Iceberg Competency Model (Mc Clelland, 1973). Researchers feel that a combination of these three models can meet the needs of organizations in managing communication strategies in organizations. In fact, not only that with the existence of a combination of these three theories is expected to provide significant benefits in the strategic development of organizational communication, especially in the IRBM.

This study discusses the importance of a combination of the above three theories to form a new dimension to the organization and give a new perception to the IRBM in formulating their strategic communication plan in promoting tax compliance in Malaysia. This merger is expected to open up a wider range of model development that has not been mentioned in the Barret model. Accordingly, this review is determined to develop the barret model to be more sustainable and stated as a more up-to-date barret development model. The existing Barret model has helped to guide strategic communication in the organization but with the combination of these three models is expected to add value and further improve the existing barret model.

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