



UNIVERSITI TEKNOLOGI MARA

**MALAYSIAN SHOPPERS AND  
TRAVELLERS ATTITUDE TOWARD  
THE ROLES AND ACTIVITIES OF  
CUSTOM OFFICERS  
AT SERIKIN BORDER POST OR TOWN**

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Submitted in Partial Fulfillment of the Requirement for the  
Bachelor of Business Administration (Hons) Marketing

FACULTY OF BUSINESS MANAGEMENT UITM,  
SARAWAK

OCTOBER 2004

## ABSTRACT

Despite the introduction of new and modern methods in Customs transaction, it is anticipated that continue to be a need for the Custom Officers. Most aspects of the Custom roles and activities require the physical presence to carry out the tasks. The presence of the Custom Officers can ensure that the importers and exporters are extra careful existing rules, regulation and procedures. The Narcotic Preventive and Narcotic Officers may come at any time to carry out a surprise check helps to ensure that the importers and exporters respect and obey the Customs Act, regulation and procedures.

The purpose of this study is to investigate the general attitude of Malaysian Shoppers Travellers towards the roles and activities of Custom Officers at the Serikin Border Town. It will also uncovers how the Malaysian Shoppers and Travellers attitude towards the Custom Officers are formed and the factors which influence the formation of their attitude. A positive attitude on the part of the Malaysian Shoppers Travellers is critical in ensuring the success of the roles and activities of the Custom officers.

There is significant relationship between the general attitude of the Malaysian Shoppers and Travellers towards the roles and activities of Custom Officers to intrinsic motivation, the roles played by Custom Officers, the need for Custom Officers, work commitment, the practicality and relevancy of the duties and roles of Custom Officers and been influence among the Malaysia Shoppers and Travellers.

There is no significant differences in the general attitude of the Malaysian Shoppers and Travellers towards the roles and activities of Custom Officers in relation to their socio demographic characteristic such as gender, level of academic qualification and position held by them in their respective departments.

The two most dominant factors affecting the general attitude of Malaysian Shoppers and Travellers towards the roles and activities of Custom Officers at the Serikin Border Town are the work commitment and the practicality of custom roles and activities as perceived by them. Therefore, any further recommendation on how to influence the attitude of Malaysian Shoppers and Travellers toward the Custom officers should concentrate on these factors.

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# 1.0 Introduction

## 1.1 Background Of The Problem

In exercising the duties as stipulated in the Custom Acts 1967, Standing Instruction and the various Circulars the duties of Custom Officers are often made more complicated due to the negative attitude of tax payers and their reluctance to cooperate. As example of the negative attitude is the unwillingness to cooperate with the Custom Officers which resulted as not the best of their responsibilities being executed and the prime objective of the department is not achieved to the fullest. The intention of this study is to investigate the factors that influence the attitude of Malaysian Shoppers and Travellers toward the Custom Officers roles at the Serikin Border Post or Town.

According to James (1982), attitude is feeling about action tendencies toward an object. The impression and evaluation that an individual holds toward something is defined as the feeling, which is either positive or negative. Fred (1989) noted, "an attitude can be defined as a persistent tendency to feel and behave in a particular manner toward some object". Schiffman and Kanuk (1987) defined attitude as a learned preposition to respond in a consistently favorable or unfavorable manner with respect to a given object. As mentioned earlier, the prime intention of this study is to investigate the Malaysian Shoppers and Travellers' attitude towards the Custom Officers roles at the Serikin Border Post or Town. With this investigation, it is hoped that those factors which influenced the target group attitude could be revealed. Suggestions could be made to modify or change the attitude of the target group to the advantage of the Custom Officers and the department.

It is important that the readers understand the background of the Malaysia Royal Custom including its main activities so as to enable them to appreciate the need for a research in this area.

Malaysian Royal Custom is principally a revenue collecting department; collecting various indirect taxes such as import duties, export duties, excise duties, sales tax, service tax and vehicles. Malaysian Royal Custom is under the Minister of Finance.

### **The objective are as follows:-**

- To collect the various taxes with effectiveness and efficiencies.
- To encourage the growth and development of industries.
- To eradicate the activities of smuggling and malpractices.

### **Responsibilities**

- To assist the government in the administering the indirect taxes to increase the revenue.
- To plan and implement effective revenue collection method with modern facilities and procedures.
- To have effective measure to combat smuggling and to control the import and export of prohibited items.

## 2.0 Literature Review

### 2.1 The Concept

The purpose of this study is to determine the attitude of the Malaysian Shoppers and Travellers that is the target group towards the Custom Officers at Serikin Border Post or Town. The attitude of the target group towards the Custom Officers plays a major role in determining the success or failure of the tasks of the Custom Officers. Therefore, to understand the attitude should be of interest to the Royal Malaysian Custom, Sarawak. A positive attitude of the target group will be greatly desired as it will reflect on the outcome of the work of Custom Officers. The factors that will be reviewed are the concepts of attitude, formation of attitude, component of attitude, function of attitude and the relationship between attitude and behavior.

### 2.2 Theories or Models (Theoretical Framework)

- **Formation of Attitude** In this chapter, there are three factors such as learning of attitude, sources of influence on attitude formation and the impact of personality on attitude formation are being basically clarified as to the formation of an attitude. The main factors are as follows:
- **Learning of attitude** It requires an appreciation of the learning process such as classical conditioning, instrumental conditioning and cognitive learning theory and information processing to understand the attitude formation. The shifting from no attitude toward an object to have some kind of attitude toward it refers to the formation of an attitude.
- **Sources of Influence in Attitude Formation** Experience, peer influence and the mass media are the main sources that affect the formation of attitude. Direct experience is another mean by which attitude is formed toward a person.

The acquired attitudes that influence our lives as we come in contact with others and the meeting of friends and colleagues will influence the attitude. The exposure to the mass media will also influence the attitude formation for example, a negative remark about the Custom Officers in the newspaper might influence the readers and will have negative attitude toward the Custom Officers.

- **Attitude Change** According to Mullins (1999), peripheral attitude may easily change with new information or experience. However, central attitude tied into the cognitive systems (such as religious beliefs) are highly resistant to any change.

According to Robbins (1998), unfavorable employee attitude can be changed depending on who you are, the technique you choose to change the attitude, the strength of the employer's attitude and the magnitude of the change. It is easier to