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Situational Perception and Communicative Behaviour of Civil Servants in Relation to the Implementation of Sales and Services Tax (SST) 2.0

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ABSTRACT

The Pakatan Harapan Government has implemented the Sales and Services Tax (SST) 2.0 beginning from 1st September 2018 to alleviate the burden faced by the people due to increasing cost of living. In this regard, 1.6 million civil servants have the potential to be mobilised as government communication agents to help disseminate information about SST 2.0 to the people. However, not much is known about the situational perception and communicative behaviour of civil servants towards SST 2.0. This study aims to understand the situational perception and communicative behaviour of civil servants concerning the implementation of SST 2.0 based on Situational Theory of Publics. Data were collected from 616 respondents consisting of 209 respondents from the Ministry of Home Affairs (MOHA) and 407 respondents from the Royal Malaysian Customs Department (RMCD). The findings indicated high awareness among MOHA and RMCD staff with regard to SST 2.0. However, MOHA demonstrated passive communicative behaviour while RMCD demonstrated active communicative behaviour. The regression analysis results found that for the MOHA sample, Referent Criterion was the main predictor contributing 30.2% and 28.7% to information processing and information seeking behaviour respectively. While for the RMCD sample, Constraint Recognition was the main predictor contributing 43.5% and 41.6% to information processing and information seeking behaviour respectively. Looking from the theoretical aspect, Referent Criterion contributed significantly to the communicative behaviour of civil servants and should be considered as one of the predictors of communicative behaviour in future studies involving improvements or reforms on existing government policies.

Keywords: situational theory of publics; situational perception; communicative behaviour

INTRODUCTION

Malaysia had transitioned to a new government following Pakatan Harapan's victory in the 14th General Election (PRU14) on May 9, 2018. In line with the change in leadership, various reforms were introduced, one of which was the implementation of SST 2.0 to replace the Goods and Services Tax (GST). The decision to repeal GST and enforce SST 2.0 was in line with one of Pakatan Harapan's manifesto in GE14 which was to abolish GST within its first 100 days of administration.

In less than five years, Malaysia had gone through three different tax systems namely the SST, GST and the current SST 2.0. Each transition received widespread media coverage and generated mixed reactions from the public since any changes to the tax system would not only have economic, political and social implications but also repercussions to the well-being of the people. Therefore, the government needs to ensure that the implementation of SST 2.0 is accompanied by an effective public relations programme in order to enhance the understanding and acceptance of SST 2.0 among the people.

The Government in particular the Royal Malaysian Customs Department (RMCD) had implemented various programmes and initiatives aimed at delivering information on SST 2.0 to the people. However, the responsibility of disseminating information on SST 2.0 should not be borne by RMCD alone. According to Head (2007), cross-agency communication activities will help to disseminate information and improve understanding more effectively. As such, more than 1.6 million civil servants across the country have the potential to be mobilised as government communication agents to provide accurate and reliable information on SST 2.0

implementation to the people. However, the situational perception and communicative behaviour of civil servants according to Grunig and Hunt (1984) definition of publics in relation to SST 2.0 were still unknown.

In addition, differences in roles, functions and levels of organisational involvement in the implementation of SST 2.0 may affect the perception and communicative behaviour of civil servants. This study aims to analyse and understand the situational perception and communicative behaviour of civil servants in relation to the implementation of SST 2.0 based on Situational Theory of Publics (STP).

HYPOTHESIS

The samples for this study were taken from two different agencies which differ in their roles and functions in terms of SST 2.0 implementation. This study predicted that the selected agencies would have different levels of situational perception and communicative behaviour based on their roles in SST 2.0 implementation. Therefore, the first and second hypothesis for this study are as follows:

H_1 : There is a significant difference in the level of situational perception between the two agencies in terms of SST 2.0 implementation.

H_2 : There is a significant difference in the level of communicative behaviour between the two agencies in terms of SST 2.0 implementation.

Next, this study aims to determine the impact of civil servants' situational perception on their communicative behaviour in relation to the implementation of SST 2.0. The third hypothesis of the study is as follows:

H_{3A} : There is a significant influence between situational perception and communicative behaviour of civil servants in the dimension of Information Processing in relation SST 2.0 implementation.

H_{3B} : There is a significant influence between situational perception and communicative behaviour of civil servants in the dimension of Information Seeking in relation SST 2.0 implementation.

LITERATURE REVIEW

SITUATIONAL THEORY OF PUBLICS

STP is a public relations theory introduced by James E. Grunig in 1966 (Grunig, 1966). This theory was developed based on the initial definition of publics by Dewey (1927) and Blumer (1948) which established publics as a group of individuals who have awareness of an issue, recognised the importance of the issue and have the potential to take collective action on the issue. STP is used to identify the types of publics of an issue by measuring their level of awareness and the extent to which they will take communicative action to address the issue (Grunig & Hunt, 1984).

The STP model identified three independent variables and two dependent variables. The three independent variables are Problem Recognition, Constraint Recognition and Involvement Recognition. According to Grunig (1997) and Aldoory & Grunig (2012), these three independent variables are situational in nature because they reflect individual perception in a

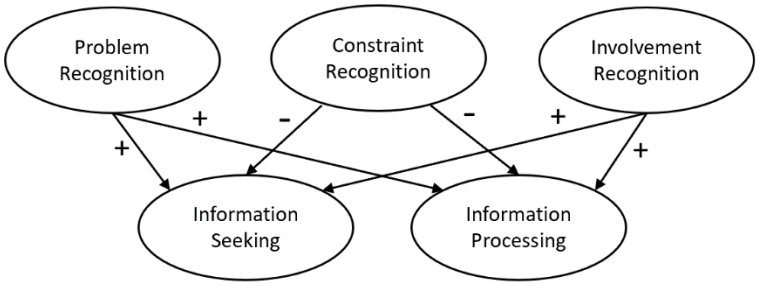
particular situation, especially in a problematic situation or a situation that could potentially lead to conflict.

Kruger-Ross and Waters (2013) defined Problem Recognition as a mental process that occurs when an individual stop to think about a problem, assess its importance and come out with possible solutions. Constraint Recognition refers to an individual's perception of the existence of barriers that may affect their ability to plan and implement communicative behaviour (Kim & Grunig, 2011; Grunig, 1997). Kim and Ni (2013) defined Involvement Recognition as an individual's perception of the relationship between themselves and a problematic situation.

Whereas the dependent variables refer to the communicative behaviour of an individual. Communicative behaviour comprises of Information Processing and Information Seeking. Information Processing is a passive communicative behaviour defined as the unintentional discovery of a message followed by its processing (Kim & Ni, 2013; Grunig, 1982). In contrast, Information Seeking is an active communicative behaviour that refers to the intentional scanning of the environment in order to acquire specific messages in relation to a topic (Kim & Ni, 2013; Grunig, 1982).

The relationship between the independent variables and the dependent variables are shown in the STP Model in Figure 1.

FIGURE 1. Situational Theory of Publics Model



Source: Adapted and modified from Kim & Grunig (2011)

The STP model in Figure 1 shows that the two independent variables, namely Problem Recognition and Involvement Recognition each has a positive relationship with communicative behaviour. This means that high level of Problem Recognition which is the awareness of the existence of a problem, would increase an individual's level of communicative behaviour. Similarly, high level of Involvement Recognition would also lead to an increase in communicative behaviour. Contrarily, Constraint Recognition has a negative relationship to communicative behaviour. In this regard, low Constraint Recognition would increase the level of communicative behaviour.

This study also included Referent Criterion as an independent variable. Grunig and Disbrow (1977) defined Referent Criterion as a set of rules and knowledge learnt from previous similar situations. The presence of Referent Criterion is expected to make an individual less incline to communicate as they would already be equipped with the relevant knowledge and experience to help them navigate a particular situation (Grunig & Disbrow, 1977). However, in certain situations, the presence of Referent Criterion may also enhance communicative behaviour (Grunig, 1982; Grunig & Disbrow, 1977). In this regard, the presence of Referent Criterion would increase an individual's motivation to seek information because they have knowledge of the specific information needed to deal with the situation.

METHODOLOGY

SUBJECT OF THE STUDY

The subject of this study is Malaysia federal civil servants. According to data from the Public Service Department, there were approximately 1.6 million federal civil servants nationwide as of 1st January 2016. Civil servants were selected as the subject of this study because they are involved in the formulation and implementation of government policies. In this regard, civil servants also serve as government communication agents in providing information as well as explanation on government policies to the people.

POPULATION AND SAMPLING

The population for this study was determined using purposive sampling which is a non-probability sampling method. Out of a total of 25 ministries including the Prime Minister's Department, two ministries/ departments were selected based on their roles and level of involvement in relation to the implementation of SST 2.0. The selected agencies were the Royal Malaysian Customs Department (RMCD) and the Ministry of Home Affairs (MOHA). RMCD was selected to represent an organization that was directly involved in SST 2.0 implementation. Whereas, MOHA represented an organization that had the least involvement not only in the implementation of SST 2.0 but also in other economic activities. In 2016, the number of MOHA personnel was 1,763, while the number of RMCD personnel was 11,431. Both MOHA and RMCD have offices throughout Malaysia.

DEVELOPMENT OF RESEARCH INSTRUMENT

The questionnaire for this study was developed by adapting the questionnaire used by Norliana Hashim (2017). Her research utilised Situational Theory of Problem Solving (STOPS), a theory developed from STP to study organizational commitment and public dynamics on graduate marketability. However, for this study, only items listed under STP variables and Referent Criterion were used. The questionnaire was modified by adapting elements related to the implementation of SST 2.0.

PILOT STUDY

Prior to conducting the pilot study, the questionnaire was first presented to two experts from the Internal Tax Division (SST), RMCD for review and content validation. Both experts confirmed that there were no factual errors in the questionnaire and all the items in the questionnaire were accepted.

Data for the pilot study were collected from 38 respondents from two agencies under the Prime Minister's Department. These agencies were selected specifically for the pilot study to avoid data contamination by ensuring that there will be no data overlap with the subject of the population for the actual study.

RELIABILITY OF ITEMS

Internal consistency or reliability is determined by the reliability coefficient value, alpha (α) which ranges from 0 to 1. Higher alpha value indicates high reliability, while lower alpha value indicates low reliability. There are various interpretations of acceptable alpha values. Generally, alpha values of .70 and above are considered satisfactory (Bland & Altman, 1997;

Cortina, 1993; Nunnally, 1978). However, according to Davis (1971), alpha values of .50 and above can be categorised as strong reliability values.

The results of the analysis on the pilot study showed that all variables have strong reliability with alpha values above .70 as shown in Table 1.

TABLE 1. Alpha Value of Variables in the Pilot Study

Variables	Number of Items	Alpha Value
Problem Recognition	7	.84
Constraint Recognition	7	.95
Involvement Recognition	7	.71
Referent Criterion	6	.92
Information Seeking	8	.91
Information Processing	8	.93

Next, after examining the correlation values between the items and the feedback from the respondents, two items from the Involvement Recognition variable were excluded.

DATA COLLECTION

This study was conducted using online questionnaire. MOHA and RMCD both assisted in the data collection by forwarding the invitation to participate in the study along with the link to the questionnaire to their respective personnel via official email. The distribution of the questionnaire using the respective agencies' official email was done to ensure that the questionnaire was distributed to the intended respondents as well as to increase the credibility of the study and the respondents' motivation to give feedback. Two separate Google Forms files were created for each agency to ensure that the data collected from both samples were kept separate.

DATA ANALYSIS

Data analysis was done to fulfil the objectives and test the hypotheses of the study. Descriptive statistical analysis was used to provide an overview of civil servants' situational perception and communicative behaviour in relation to SST 2.0 implementation. T-test was performed to compare the level of situational perception and communicative behaviour between MOHA and RMCD. Finally, regression analysis was used to determine the influence of situational perception variables on communicative behaviour variables.

FINDINGS

RELIABILITY ANALYSIS RESULTS

The results of the reliability analysis showed that all variables, namely Problem Recognition, Constraint Recognition, Involvement Recognition, Referent Criterion, Information Processing and Information Seeking have a reliability value ranging from .71 to .95 which are considered strong according to Davis (1971). The result of the Cronbach Alpha analysis for all six variables are shown in Table 2.

TABLE 2. Alpha Value of Variables in the Field Study

Variables	Number of Items	Alpha Value

Problem Recognition	7	.90
Constraint Recognition	7	.94
Involvement Recognition	5	.83
Referent Criterion	6	.71
Information Processing	8	.87
Information Seeking	8	.95

DESCRIPTIVE ANALYSIS RESULTS

Reverse coding were applied to Constraint Recognition scores in accordance with the STP definition. In this instance, high scores are indicative of high Constraint Recognition, while low scores are indicative of low Constraint Recognition. This study used 7-point likert scale. Therefore, the mean values of 1 to 4 were set to 'disagree' and reflect low perceptions, while the mean values above 4 were set to 'agree' and reflect high perceptions.

The MOHA sample (n = 209) recorded higher mean results compared to the RMCD sample (n = 407) for three situational perception variables, which were Problem Recognition with a mean of 5.75 and standard deviation of 1.11, Constraint Recognition with a mean of 4.02 and standard deviation of 1.25 as well as Involvement Recognition with a mean of 5.19 and standard deviation of 1.26. While RMCD recorded higher mean results compared to MOHA for only one situational perception variable which was Referent Criterion with a mean of 4.56 and standard deviation of 1.15.

In terms of communicative behaviour variables, the RMCD sample showed higher mean results compare to the MOHA sample for both Information Processing with a mean of 4.89 and standard deviation of 0.94 and Information Seeking with a mean of 4.85 and standard deviation of 1.19. The results of the descriptive analysis for the MOHA, RMCD and Overall samples are shown in Table 3.

TABLE 3. Results of the Descriptive Analysis for MOHA Sample (n = 207), RMCD Sample (n = 407) and Overall Sample (N = 616)

Variables	MOHA (n = 209) *M* (*SD*)	RMCD (n = 407) *M* (*SD*)	Overall (N = 616) *M* (*SD*)
Problem Recognition	5.75 (1.11)	5.14 (1.15)	5.34 (1.15)
Constraint Recognition	4.02 (1.25)	3.10 (1.11)	3.41 (1.24)
Involvement Recognition	5.19 (1.26)	4.80 (1.11)	4.94 (1.17)
Referent Criterion	3.83 (1.28)	4.56 (1.15)	4.31 (1.24)
Information Processing	4.12 (1.04)	4.89 (0.94)	4.63 (1.04)
Information Seeking	3.56 (1.43)	4.85 (1.19)	4.41 (1.41)

COMPARISON OF SITUATIONAL PERCEPTION BETWEEN MOHA AND RMCD

The summary of the T-test results for four situational perception variables namely Problem Recognition, Constraint Recognition, Involvement Recognition and Referent Criterion is shown in Table 4.

TABLE 4. Summary of Situational Perception T-test Results

	MOHA (n = 209)		RMCD (n = 407)		*95% Confidence Interval of the Difference*		*t*	*df*
	M	*SD*	*M*	*SD*	*Lower*	*Upper*		
Problem Recognition (PR)	5.75	1.11	5.14	1.15	.43	.80	6.38*	614
Constraint Recognition (CR)	4.02	1.25	3.10	1.11	.73	1.12	9.34*	614
Involvement Recognition (IR)	5.19	1.26	4.80	1.11	.18	.59	3.74*	376.64
Referent Criterion (RC)	3.83	1.28	4.56	1.15	-.93	-.53	-7.21*	614

*$p < .01$

The results of the T-test showed there was a significant difference in the aspect of Problem Recognition between MOHA (M = 5.75, SD = 1.11) and RMCD (M = 5.14, SD = 1.15), t (614) = 6.38, p <.01, two-tailed). The mean difference value of .61 indicated that MOHA had a higher level of Problem Recognition than RMCD. The magnitude of the difference in the means (mean difference = .61, 95% CI: .43 to .80) was medium (eta squared = .06).

In terms of Constraint Recognition, there was a significant difference between MOHA (M = 4.02, SD = 1.25) and RMCD (M = 3.10, SD = 1.11), t (614) = 9.34, p <.01, two-tailed). The mean difference value of .92 indicated that MOHA had higher level of Constraint Recognition compared to RMCD. The magnitude of the difference in the means (mean difference = .92, 95% CI: .73 to 1.12) was medium (eta squared = .12).

In terms of Involvement Recognition, it was found that there was a significant difference between MOHA (M = 5.19, SD = 1.26) and RMCD (M = 4.80, SD = 1.11), t (376.64) = 3.74, p <.01, two-tailed). The mean difference value of .39 indicated that MOHA had higher level of Involvement Recognition compared to RMCD. The magnitude of the difference in the means (mean difference = .39, 95% CI: .18 to .59) was small (eta squared = .02).

In terms of Referent Criterion, there was a significant difference between MOHA (M = 3.83, SD = 1.28) and RMCD (M = 4.56, SD = 1.15), t (614) = -7.21, p <.01, two-tailed). The mean difference value of -.73 indicated that MOHA had lower level of Referent Criterion than RMCD. The magnitude of the difference in the means (mean difference = -.73, 95% CI: -.93 to -.53) was medium (eta squared = .08).

Overall, the results of the T-test showed that there were significant differences between MOHA and RMCD in all of the situational perception variables which consist of Problem Recognition, Constraint Recognition, Involvement Recognition and Referent Criterion. Therefore, the H_1 hypothesis is accepted.

H_1 : There is a significant difference in the level of situational perception between the two agencies in terms of SST 2.0 implementation.

COMPARISON OF COMMUNICATIVE BEHAVIOUR BETWEEN MOHA AND RMCD

The T-test results of two communicative behaviour variables namely Information Processing and Information Seeking is shown in Table 5.

TABLE 5. Summary of Communicative Behaviour T-test results

	MOHA (n = 209)		RMCD (n = 407)		*95% Confidence Interval of the Difference*		*t*	*df*
	M	*SD*	*M*	*SD*	*Lower*	*Upper*		
Information Processing (IP)	4.12	1.04	4.89	.94	-.94	-.61	-9.33*	614
Information Seeking (IS)	3.56	1.43	4.85	1.19	-1.52	-1.06	-11.23*	358.27

*$p < .01$

The results of the T-test indicated that there was a significant difference in the aspect of Information Processing between MOHA (M = 4JA.12, SD = 1.04) and RMCD (M = 4.89, SD = .94), t (614) = -9.33, p <.01, two-tailed). The mean difference value of -.77 indicated that MOHA had a lower level of Information Processing compared to RMCD. The magnitude of the difference in the means (mean difference = -.77, 95% CI: -.94 to -.61) was medium (eta squared = .12).

In terms of Information Seeking, it was found that there was a significant difference between MOHA (M = 3.56, SD = 1.43) and RMCD (M = 4.85, SD = 1.19), t (358.27) = -11.23, p <.01, two-tailed). The mean difference value of -1.29 indicated that MOHA had a lower level of Information Seeking than RMCD. The magnitude of the difference in the means (mean difference = -1.29, 95% CI: -1.52 to -1.06) was strong (eta squared = .17).

Based on the results of the T-test analysis, it can be concluded that MOHA and RMCD have significant differences in both communicative behaviour variables namely Information Processing and Information Seeking. Therefore, H_2 hypothesis was accepted.

H_2 : There is a significant difference in the level of communicative behaviour between the two agencies in terms of SST 2.0 implementation.

REGRESSION ANALYSIS RESULTS OF SITUATIONAL PERCEPTION VARIABLES WITH INFORMATION PROCESSING

This section will discuss the regression analysis results of the situational perception variables and communicative behaviour variables for the dimension of Information Processing. The discussion will start with the Overall sample (N = 616), followed by the MOHA sample (n = 209) and the RMCD sample (n = 407).

OVERALL SAMPLE REGRESSION ANALYSIS RESULTS OF SITUATIONAL PERCEPTION VARIABLES WITH INFORMATION PROCESSING

The results of the regression analysis in Table 6 showed that for the Overall sample (N = 616), all four situational perception variables contributed significantly to Information Processing [F (4, 611) = 155.35, p <.01]. The Information Processing regression equation for the Overall sample (N = 616) is shown below:

$$IP = 2.93 + .30RC - .27CR + .15IR + .11PR$$

Referent Criterion (t = 8.05, p <.01) contributed for 39.6% of the variance in Information Processing, followed by Constraint Recognition (t = -7.54, p <.01) which contributed 5.4% of the variance, Involvement Recognition (t = 5.23, p <.01) contributed 4.1% of the variance and Problem Recognition (t = 4.06, p <.01) contributed 1.3% of the variance. Therefore, for the Overall sample (N = 616), the $H_{3A.0}$ hypothesis was fully accepted.

$H_{3A.0}$: There is a significant influence between situational perception and communicative behaviour of civil servants in the dimension of Information Processing in relation to SST 2.0 implementation.

TABLE 6. Summary of Overall Sample (N = 616) Regression Analysis Results of Situational Perception Variables Predicting Information Processing

	B	*SE (B)*	*t*	ΔR^2
(*Constant*)	2.93	.31	9.43*	
RC	.30	.04	8.05*	.396
CR	-.27	.04	-7.54*	.054
IR	.15	.03	5.23*	.041
PR	.11	.03	4.06*	.013
R^2		.504		
F for change in R^2		155.35*		

*$p < .01$

MOHA SAMPLE REGRESSION ANALYSIS RESULTS OF SITUATIONAL PERCEPTION VARIABLES WITH INFORMATION PROCESSING

The regression analysis results in Table 7 showed that for the MOHA sample (n = 209), only two situational perception variables, namely Referent Criterion and Involvement Recognition contributed significantly to Information Processing [F (2, 206) = 69.42, p <.01]. The Information Processing regression equation for the MOHA sample (n = 209) is as follows:

IP = 1.30 + .36RC + .28IR

Referent Criterion (t = 7.64, p <.01) contributed 30.2% of the variance in Information Processing, while Involvement Recognition (t = 5.90, p <.01) contributed an additional 10.1% of the variance in Information Processing. Therefore, for the MOHA sample (n = 209), the $H_{3A.1}$ hypothesis was partially accepted.

$H_{3A.1}$: There is a significant influence between some situational perception and communicative behaviour of civil servants in the dimension of Information Processing in relation to SST 2.0 implementation.

TABLE 7. Summary of MOHA Sample (n = 209) Regression Analysis Results for Situational Perception Variables Predicting Information Processing

	B	*SE (B)*	*t*	ΔR^2
(*Constant*)	1.30	.26	5.06*	
RC	.36	.05	7.64*	.302
IR	.28	.05	5.90*	.101

R^2	.403
F for change in R^2	69.42*

**p < .01*

RMCD SAMPLE REGRESSION ANALYSIS RESULTS OF SITUATIONAL PERCEPTION VARIABLES AND INFORMATION PROCESSING

The results of the regression analysis in Table 8 showed that for the RMCD sample (n = 407), all four situational perception variables contributed significantly to Information Processing [F (4, 402) = 126.12, p <.01]. The Information Processing regression equation for the RMCD sample (n = 407) is as follows:

IP = 3.12 - .31CR + .19IR + .15PR + .23RC

Constraint Recognition (t = -6.98, p <.01) contributed 43.5% of the variance in Information Processing, Involvement Recognition (t = 5.68, p <.01) contributed 7.1% of the variance, Referent Criterion (t = 5.23, p <.01) contributed 3.1% of the variance and lastly Problem Recognition (t = 5.35, p <.01) had the smallest contribution at 2.0% of the variance. Therefore, for the RMCD sample (n = 407), the $H_{3A.2}$ hypothesis was fully accepted.

> $H_{3A.2}$: There is a significant influence between situational perception and communicative behaviour of civil servants in the dimension of Information Processing in relation to SST 2.0 implementation.

TABLE 8. Summary of RMCD Sample (n = 407) Regression Analysis Results for Situational Perception Variables Predicting Information Processing

	B	*SE (B)*	*t*	ΔR^2
(*Constant*)	3.12	.38	8.31*	
CR	-.31	.04	-6.98*	.435
IR	.19	.03	5.68*	.071
PR	.15	.03	5.35*	.020
RC	.23	.04	5.23*	.031
R^2		.557		
F for change in R^2		126.12*		

**p < .01*

REGRESSION ANALYSIS RESULTS OF SITUATIONAL PERCEPTION VARIABLES WITH INFORMATION SEEKING

This section shall discuss the regression analysis results between situational perception variables and communicative behaviour variables for the dimension of Information Seeking. The discussion will start with the Overall sample (N = 616), followed by the MOHA sample (n = 209) and the RMCD sample (n = 407):

OVERALL SAMPLE REGRESSION ANALYSIS RESULTS OF SITUATIONAL PERCEPTION VARIABLES WITH INFORMATION SEEKING

The regression analysis results in Table 9 showed that three situational perception variables, namely Referent Criterion, Constraint Recognition and Involvement Recognition contributed significantly to Information Seeking [F (3, 612) = 168.95, p <.01]. The Information Seeking regression equation for the Overall sample (N = 616) is as follows:

IS = 3.52 + .40RC - .38CR + .10IR

Referent Criterion (t = 7.67, p <.01) contributed 39.3% of the variance in Information Seeking, Constraint Recognition (t = -7.50, p <.01) contributed 5.4% of the variance and lastly Involvement Recognition (t = 2.64, p <.05) contributed only 0.6% of the variance. Therefore, for the Overall sample (N = 616), $H_{3B.0}$ hypothesis was partially accepted.

$H_{3B.0}$: There is a significant influence between some situational perception and communicative behaviour of civil servants in the dimension of Information Seeking in relation to SST 2.0 implementation.

TABLE 9. Summary of Overall Sample (N = 616) Regression Analysis Results for Situational Perception Variables Predicting Information Seeking

	B	*SE (B)*	*t*	ΔR^2
(*Constant*)	3.52	.41	8.65*	
RC	.40	.05	7.67*	.393
CR	-.38	.05	-7.50*	.054
IR	.10	.04	2.64**	.006
R^2		.453		
F for change in R^2		168.95*		

** p < .01*
***p < .05*

MOHA SAMPLE REGRESSION ANALYSIS RESULTS OF SITUATIONAL PERCEPTION VARIABLES WITH INFORMATION SEEKING

The results of the regression analysis in Table 10 showed that only two situational perception variables, namely Referent Criterion and Involvement Recognition contributed significantly to Information Seeking [F (2, 206) = 51.35, p <.01]. The Information Seeking regression equation for the MOHA sample (n = 209) is as follows:

IS = .26 + .51RC + .26IR

Referent Criterion (t = 7.62, p <.01) contributed 28.7% of the variance in Information Seeking, while Involvement Recognition (t = 3.75, p <.01) contributed 4.6% of the variance. Therefore, for the MOHA sample (n = 209), the $H_{3B.1}$ hypothesis was partially accepted.

$H_{3B.1}$: There is a significant influence between some situational perception and communicative behaviour of civil servants in the dimension of Information Seeking in relation to SST 2.0 implementation.

TABLE 10. Summary of MOHA Sample (n = 209) Regression Analysis Results for Situational Perception Variables Predicting Information Seeking

	B	*SE (B)*	*t*	ΔR^2
(*Constant*)	.26	.37	.69	
RC	.51	.07	7.62*	.287
IR	.26	.07	3.75*	.046
R^2		.333		
F for change in R^2		51.35*		

** p < .01*

RMCD SAMPLE REGRESSION ANALYSIS RESULTS OF SITUATIONAL PERCEPTION VARIABLES WITH INFORMATION SEEKING

The results of the regression analysis in Table 11 showed that for the RMCD sample (n = 407), all four situational perception variables contributed significantly to Information Seeking [F (4, 402) = 94.73, p <.01]. The Information Seeking regression equation for the RMCD sample (n = 407) is as follows:

IS = 3.36 - .39CR + .32RC + .14IR + .11PR

Constraint Recognition (t = -6.47, p <.01) contributed 41.6% of the variance in Information Seeking, Referent Criterion (t = 5.35, p <.01) contributed 3.9% of the variance, Involvement Recognition (t = 3.05, p <.05) contributed 1.9% of the variance and lastly Problem Recognition (t = 2.91, p <.05) contributed 1.1% of the variance. Therefore, for the RMCD sample (n = 407), the $H_{3B.2}$ hypothesis was fully accepted.

> $H_{3B.2}$: There is a significant influence between situational perception and communicative behaviour of civil servants in the dimension of Information Seeking in relation to SST 2.0 implementation.

TABLE 11. Summary of RMCD Sample (n = 407) Regression Analysis Results for Situational Perception Variables Predicting Information Seeking

	B	*SE (B)*	*t*	ΔR^2
(*Constant*)	3.36	.51	6.57*	
CR	-.39	.06	-6.47*	.416
RC	.32	.06	5.35*	.039
IR	.14	.05	3.05**	.019
PR	.11	.04	2.91**	.011
R^2			.485	
F for change in R^2			94.73*	

* $p < .01$
** $p < .05$

DISCUSSION

The results of this study showed that both MOHA and RMCD have high awareness of SST 2.0 implementation. However, MOHA showed passive communicative behaviour while RMCD showed active communicative behaviour. The difference in the level of communicative behaviour between these two agencies may be influenced by their level of Constraint Recognition. In this regard, MOHA had high level of Constraint Recognition while RMCD had low level of Constraint Recognition. Chung (2016) proposed that high Constraint Recognition discourages communicative behaviour even with the presence of high Problem Recognition. A study by Bravo (2015) also showed that Constraint Recognition was the biggest contributor to voter behaviour.

The results of this study also showed that the roles and functions of an agency have an influence on the situational perception of its personnel. RMCD is the agency that was responsible in implementing SST 2.0. Thus, RMCD personnel would have been provided with easy access to information and have deeper understanding of SST 2.0 implementation compared to MOHA personnel which was not directly involved in SST 2.0 implementation. In addition, RMCD personnel also have extensive knowledge and experience in the implementation of the original SST. This knowledge and experience can be utilised to assist them in making decisions regarding the implementation of SST 2.0. On the other hand, the

small effect size of mean difference in the level of Involvement Recognition showed that as a whole, civil servants have similar perception on how the implementation of SST 2.0 affect them. In this regard, although the implementation of SST 2.0 is a public concern, RMCD citizens were more likely to process information related to the implementation of SST 2.0 because of its relevance to their field of work. The strong effect size of mean difference in Information Seeking was assumed to be influenced by the role played by RMCD in relation to SST 2.0 implementation. RMCD personnel would need to acquire and equipped themselves with the necessary information on SST2.0 to enable them to perform their duties effectively.

Next, the study showed that situational perception has a significant impact on civil servants' communicative behaviour. All situational perception predictors contributed to the change in communicative behaviour of the RMCD sample. Whereas only two situational perception predictors, which were Referent Criterion and Involvement Recognition contributed to the change in communicative behaviour for the MOHA sample. For the RMCD sample, Constraint Recognition contributed significantly to the change in the communicative behaviour of its personnel. It is assumed that as the implementer of SST2.0, RMCD would have provided easy and sufficient access to information regarding SST 2.0 to its personnel. This conducive environment would have encouraged RMCD personnel to be more active in the search and processing of information related to SST 2.0. A study by Bravo (2015) found that individual perception of the existence of external constraints are a major factor that prevents individuals from exercising their responsibilities as voters.

For the MOHA sample, Referent Criterion was the largest contributor to communicative behaviour. MOHA is a ministry with the least involvement in the implementation SST 2.0 as well as any other tax system. Therefore, MOHA personnel would not have the required knowledge and experience that can assist them in making decisions regarding SST 2.0. In this regard, it was assumed that low Referent Criterion caused MOHA personnel to pay less attention to information related to SST 2.0 and thus they were less likely to seek information about it. Contrarily, Kim and Grunig (2011) posited that the presence of Referent Criterion will enhance the activation of public communication behaviour.

STUDY IMPLICATIONS

PRACTICAL IMPLICATIONS

The results of this study have practical implications that can be used by the government especially to develop an effective public relations strategy to enhance the understanding and acceptance of SST 2.0 among civil servants. As such, it is hoped that the potential of civil servants as government communication agents in helping to disseminate accurate and reliable information about SST 2.0 will be enhanced.

The results of this study found that Problem Recognition was not only the smallest contributor to the RMCD sample's communicative behaviour, but also had no contribution to the communicative behaviour of the MOHA sample. Therefore, it is expected that SST2.0 awareness programmes would not have a significant impact in changing the communicative behaviour of civil servants. Instead, communication strategies should focus on efforts to provide more information on SST 2.0 as well as facilitate access to that information.

THEORETICAL IMPLICATIONS

STP posited that there are three situational perception predictors which are Problem Recognition, Constraint Recognition and Involvement Recognition that contribute to two communicative behaviours namely Information Processing and Information Seeking. Referent Criterion, known as the fourth predictor in the earlier version of STP was dropped after

previous studies have shown that its contribution to public communicative behaviour was relatively small (Grunig & Disbrow, 1977).

The results of the regression analysis indicated that Referent Criterion did not only have a significant effect on Information Processing and Information Seeking behaviour for all three samples, but was even the main contributor to changes in communicative behaviour for the Overall sample and the MOHA sample. For the Overall sample, Referent Criterion accounted for 39.6% of the variance in Information Processing and 39.3% of the variance in Information Seeking. For the MOHA sample, Referent Criterion accounted for 30.2% of the variance in Information Processing and 28.7% of the variance in Information Seeking.

Referent Criterion was not the main contributor to the communicative behaviour of the RMCD sample but it still contributed significantly to Information Processing and Information Seeking behaviour. In this regard, Referent Criterion accounted for 3.1% of the variance in Information Processing behaviour and 3.9% of the variance in Information Seeking behaviour.

In addition, Referent Criterion also showed significant, positive and strong correlation with Information Processing and Information Seeking in all three samples. The results of this study proved that Referent Criterion is a predictor that contributed significantly to changes in the communicative behaviour of civil servants. In addition, based on the differences in the contribution of the Referent Criterion in the RMCD sample and the MOHA sample, it is assumed that the level of influence of Referent Criterion also depended on the issue being studied.

RECOMMENDATIONS FOR FUTURE STUDY

Data for this study were collected in March 2019, about six months after the implementation of SST 2.0. Therefore, it is recommended for a study to be conducted again after an appropriate time frame to determine whether there is a change in the perception and communicative behaviour of civil servants in relation to the implementation of SST 2.0. Comparison of the study findings may give an overview of the effectiveness of communication programmes implemented by the government.

This study used two samples that were selected using non-probability sampling. MOHA and RMCD were selected to enable comparison in the perception and communicative behaviour between two organisations with different functions and roles in the relation to SST 2.0 implementation. However, the results of this study cannot be generalised to the population of the Malaysia federal civil servants. Therefore, it is suggested that in the future, random sampling technique be used with the involvement of more Ministries/ agencies.

CLOSING

Overall, situational perception was proven to be a significant predictor to communicative behaviour. In the RMCD sample, which represented the category of respondents directly involved in the implementation of SST 2.0, it was found that all four situational perception predictors collectively contributed 55.7% of change in information processing behaviour and 48.5% of change in information seeking behaviour. Whereas for the MOHA sample, which represented the category of respondents who were the least involved in the implementation of SST 2.0, only two situational perception predictors contributed to their communicative behaviour. In this regard, the combination of Referent Criterion and Involvement Recognition contributed 40.3% of change in information processing behaviour and 33.3% of change in information seeking behaviour.

In addition, it was found that the biggest contributor to communicative behaviour in the RMCD sample dan MOHA sample were different. Referent Criterion was the biggest predictor

for the MOHA sample, contributing 30.2% of change in information processing behaviour and 28.7% of change in information seeking behaviour. While for the RMCD sample, Constraint Recognition was the biggest predictor, contributing 43.5% of change in information processing behaviour and 41.6% of change in information seeking behaviour.

The findings showed that Referent Criterion played a significant role in the communicative behaviour of civil servants in relation to SST 2.0 implementation. The results also indicated that the position of Referent Criterion as the fourth predictor which was previously removed from STP should be re-examined. It is suggested that Referent Criterion be included as one of the predictors of communicative behaviour especially on issues which involve improvements or reforms to existing public policies.

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