

## THE INFLUENCE OF PERCEIVED SYSTEM QUALITY TOWARDS CONTINUANCE INTENTION OF TAX E-FILING SYSTEM IN MALAYSIA

Punitha Chandra<sup>1</sup>,  
Amlus Ibrahim<sup>2</sup>,  
Ahzila Wahid<sup>3</sup>  
Mohd Harith Amlus<sup>4</sup>

### Abstract

*Advancement and evolution of information and communication technologies (ICTs) have transformed the way of interaction and delivery service of business and government to their customers and citizens respectively. Even though tax e-filing system have improved, gained significant response and existed many years in most of the countries including in Malaysia, issues regarding system quality such as technical difficulties, system breakdown and downtimes issues which forced the users to queue in the system still exist. Although citizens' continuance intention towards e-government services is obviously important for the success of the particular system, however there is paucity of the research focused on continuance intention in e-government generally and particularly in tax e-filing system. Thus, this study attempt to fill this gap by proposes a framework which combines Expectation Confirmation Model and perceived system quality literatures. This study is based on review of past literatures from databases, reports and etc.*

**Keywords:** *Continuance Intention, Perceived System Quality, e-Filing*

2015 GBSEJournal

### Introduction

Advancement and evolution of information and communication technologies (ICTs) in the era of globalization have transformed the way of interaction and delivery service of business and government to their customers and citizens respectively. As the tremendous growth of internet users worldwide (Internet World Statistics, 2013), affordability and accessibility of Information Communication Technologies (ICTs) (Ahmad, Markkula, & Oivo, 2013) makes many government around the world transformed the delivery of services from traditional

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<sup>1</sup> PhD Candidate, School of Technology Management and Logistics, Universiti Utara Malaysia, 06010 Sintok, Kedah. Tel: +60125013767 E-mail: punitha.chandra@yahoo.com

<sup>2</sup> Lecturer, School of Technology Management and Logistics, Universiti Utara Malaysia, 06010 Sintok, Kedah. Tel: +6049286655 E-mail: amlus@uum.edu.my

<sup>3</sup> PhD Candidate, School of Technology Management and Logistics, Universiti Utara Malaysia, 06010 Sintok, Kedah. Tel: +60122794655 E-mail: azielawahid@yahoo.com

<sup>4</sup> Lecturer, School of Entrepreneurship, Universiti Malaysia Perlis, 02600 Arau, Perlis. Tel: +60194300170 E-mail: mharith@unimap.edu.my

services (manual method) to electronic means (Satapathy, Mahapatra, Patel, Biswas, & Mishra, 2014).

E-government defined as "use of information and communication technologies (ICTs) and internet to enhance the access and delivery of all facets of government services and operations for the benefits of citizens, business, employees and other stakeholders" (Srivastava and Teo, 2007). Thus, e-government uses technology to support a government's interaction with multiple stakeholders; citizens, employees, business and other government agencies (Joseph, 2013). Considering importance of e-government services for the development of the country, government around the world and including Malaysia have been spending large amount of money in the form of hardware, software, training, maintenance and communication infrastructure for the development of e-government services (Abdullah, Mansor, & Hamzah, 2013; Bhatnagar, 2009; Kamarulzaman & Azmi, 2010). Although great efforts have been taken by Malaysian government in the development of e-government services, the adoption rate of this e-services among citizens is still low (Alias, Idris, Ashaari, & Kasimin, 2011; Thominathan & Ramayah, 2013) compared with the availability of e-government services. More importantly, most of the government agencies that provides online public services faces challenges to retain and keeping citizens engage to continued use the existing e-government services (Teo, Srivastava, & Jiang, 2008). According to Bhattacharjee (2001), even initial acceptance of information system (IS) is an essential first stage to realize an IS success but its eventual achievement or success highly depends on continued use than first time use.

Electronic tax filing (e-filing) system is one of project under e-government flagship in Multimedia Super Corridor (MSC) (Hussein, Mohamed, Ahlan, & Mahmud, 2011). Although e-filing system receiving much attention, growing trends and serves measurable benefits to the tax payers and tax authorities (Ambali, 2009; Azmi, Kamarulzaman & Hamid, 2012; Lu & Ting, 2013; Rahim, Ahmad & Aziz, 2012; Ramoo et al. 2013) this system has been slow in gaining acceptance among taxpayers (Azmi et al., 2012) and quite low compared to the total number of registered tax payers and expectation of Inland Revenue Board Malaysia (IRBM) in Malaysia (Ghazali, 2014; Islam et al., 2012) despite huge investment, improvement of technology and various promotion activities to enhance or increase level of usage e-filing system (Ambali, 2009; Aziz & Idris, 2012). Thus, understanding factors that influences continuance intention towards e-government services is an essential step to achieve government goal (Alalwan, 2013) particularly to achieve government goal in e-filing context, to reduce more operation and management cost (Thominathan & Ramayah, 2014) and to ensure success of this services (Hu, Brown, Thong, Chan, & Tam, 2009). This is because continuance at individual level have been deems to be important for long term sustainable of web-based services (Lee & Kwon, 2011) and central to the survival for the electronic service providers (Bhattacharjee, 2001).

Moreover, even though tax e-filing system have improved, gained significant response and existed many years in most of the countries including in Malaysia, issues regarding system quality such as technical difficulties, functional difficulties, slow processing speed, system breakdown and downtimes issues which forced the users to queue in the system still exist (Chen, 2010; Chen et al., 2015; Chumsombat, 2014; Hussein et al., 2011) and this caused user dissatisfied and weaken overall users' perception towards the system (Chen et al., 2015). Even, quality perception largely formed through user's personal previous experiences with

the technology itself, but in post adoption (continuance intention) context this perception can have direct effects on users' future intention to use or not (continuance decision) that technology again in future (Teo et al., 2008). Although e-government development have become global trend, but the mechanisms that pertaining to the way which quality belief affects citizen's continuance usage or long term adoption of e-government remains largely unclear in past studies (Teo et al., 2008). In addition, the extant of prior studies extensively focused on examination of system quality perception towards initial intention to use and subsequent satisfaction in e-government and e-filing context (Almahamid et al., 2010; Ilias & Razak & Yasoa 2009; Khayun & Ractham, 2011; Rehman, Esichaikul & Kamal, 2012; Wang & Liao, 2008). However, as researchers aware of there are paucity of past studies that explored and confirms the influence of perceived system quality on continuance intention in the e-filing system context. In this regards, it is reasonable and meaningful to understand the influence of perceived system quality on continuance intention towards tax e-filing system. Hence, this study attempt to gain insight this knowledge gap by explores the relationship of perceived system quality on continuance intention towards tax e-filing system in Malaysia. This study combines constructs from the Expectation Confirmation Model (ECM) and perceived system quality literatures to gain more understanding of the continuance intention of e-government services generally and e-filing system specifically.

## **Background of Literature**

Expectation Confirmation Model (ECM) were developed based on adaption of Expectation Confirmation Theory (ECT) of Oliver (1980). The theory of ECT have been widely used in consumer behaviour research to study consumer satisfaction, service marketing and post purchase behaviour (Bhattacharjee, 2001). Bhattacharjees' (2001) Expectation Confirmation Model (ECM) is widely used to study user continuance intention of technology. Bhattacharjee (2001) defined continuance as "long term viability of an IS and its eventual success depends on its continued use rather than first time use". ECM posits that an individual's intention to continue IS usage depends on three predictors: the user level of satisfaction with IS, the extent of user's confirmation of expectation and perceived usefulness (Bhattacharjee, 2001).

ECM have been proven successful to predict continuance intention across various online service contexts (Akter, Ray & Ambra 2012; Chong, 2013; Kang, Hong & Lee 2009; Lim, Kim & Lee, 2013; Thominathan & Ramayah, 2014). The usage of this model in various context, validity and reliability of ECM encouraged researchers of this study to adapt and validate this model in the context of tax e-filing system in Malaysia. However to date, even ECM have been used in investigating various technologies, but very less studies focused this model in the context of tax e-filing system in Malaysia. Thus, ECM is adapted to frame conceptual model and amended to suit context of this research. Citizens should be paid taxes to IRBM on annual basis. The payment of taxes is mandatory but the method of choose to filing taxes via e-filing system is voluntary. ECM focused on individuals' intention to continue using an information system (IS). Therefore, use of ECM in the context of this research is suitable to examine users' continuance intention towards e-filing system in Malaysia.

Perceived usefulness is defined as the degree to which user of an ICT believe that using a particular system will improve their job performance (Davis, 1989). Perceived usefulness in the ECM is considered as a type of post adoption expectation upon interacting with the IS, in this case e-filing system. Prior literature has found that perceived usefulness has significant influence on continuance intention and on satisfaction towards an e-government services and in other online technologies (Belanche, Casalo, Flavian, & Schepers, 2014; Hoehle, Huff, & Goode, 2012; Jiang & Ji, 2014; Limayem & Cheung, 2011 & Thominathan & Ramayah, 2014). This indicates that, users of an online technologies tend to evaluate a technology based on usefulness of the service or technology itself to the user (Hussein et al., 2011) and this perspective or belief of usefulness of a system influences user's continuance intention decision and satisfaction level. Therefore, this paper proposes that:

P1: There is significant relationship between perceived usefulness and continuance intention of e-filing system.

P2: There is significant relationship between perceived usefulness and satisfaction of e-filing system.

Confirmation is a cognitive belief (the extent to which users' expectation of IS use is realized during actual use) derived from prior IS use (Bhattacharjee, 2001). Expectation provides the baseline level, against which confirmation is assessed by users to determine their evaluative response or satisfaction (Bhattacharjee, 2001). ECM posits that a user continuance intention of an IS is determined by the extent of which user's confirmation of the expectation level. Users' confirmation of expectation indicates that users gain expected benefits from their usage experience of particular technology and thus leads to a positive effect on users' satisfaction with it (Thong, Hong, & Tam, 2006). Prior studies reported that confirmation has significant influence on satisfaction (Lim et al., 2013). Therefore, this study proposes that:

P3: There is significant relationship between confirmation and satisfaction of e-filing system. Satisfaction is referred to as individual evaluation of the product or services based on overall experience with it (Oliver, 1980). According to Expectation Confirmation Theory (ECT), consumer satisfaction with a product or services determines future intention or continuance intention and while dissatisfaction leads to discontinuance subsequent use (Oliver, 1980; Wangpipatwong, Chutimaskul & Papasratorn, 2008). While, any ignorance of satisfaction will effect continuance decision of IS user (Bhattacharjee, 2001). For instance, Alias et al. (2011) revealed that satisfaction is a key indicator for adoption and further usage of e-government services at large scale and this will reflect how far a government of a country has changed or transformed their services in accordance with citizen's needs. Moreover, when users have higher satisfaction, they are more inclined to continue use the service (Chen, Yen & Hwang, 2012). Prior studies have found that there is significant relationship between satisfaction and continuance intention (Belanche et al., 2014; Islam, 2012 & Jiang & Ji, 2014). Therefore, this study proposes that:

P4: There is significant relationship between satisfaction and continuance intention of e-filing system.

Perceived system quality is defined as an evaluation of performance of the a system features based on users' own experience of using the system (as cited in (Zheng, Zhao, & Stylianou, 2013). In addition, perceived system quality also refers to users' perception about the

technical performance of the website in the form information retrieval and delivery (as cited in Teo et al. (2008). Prior researchers explored widely the role of system quality in initial intention to use and consequent on satisfaction in e-government context (Almahamid et al., 2010; Rehman et al., 2012 & Wang & Liao, 2008). The higher the quality of the system will contribute to more use, more satisfaction and positive net benefits, conversely if the system have poor quality will cause to user dissatisfaction and negative net benefits (DeLone & McLean, 2003). Wangpipatwong, Chutimaskul & Papasratorn (2009) found that system quality has significant influence on continued use of e-government websites in Thailand. The higher the quality of e-government website the higher the citizens' intention to continued use of e-government websites (Wangpipatwong et al. 2009). But, if the system does not meet users need, further use will be avoided by user of the system (as cited in (Wangpipatwong et al., 2009). In contrast, despite significant relationship there were few previous studies (Islam, 2012; Teo et al., 2008) found insignificant relationship between perceived system quality and continuance intention in e-government and other online technological context. For instance, Teo et al. (2008) conducted a study on intention to continue using e-government website among 214 Singapore university students and found that perceived system quality have statistically no significant influence on intention to continue using e-government website. Thus, the above results revealed that the relationship between perceived system quality and continuance intention is inconclusive. Moreover, the relationship between perceived system quality and continuance intention received minimal attention from researchers towards e-filing system in Malaysia. Hence, this study attempt to examine the direct relationship between perceived system quality and continuance intention in the context of e-filing system in Malaysia. Besides that, the extant past research found that the degree of direct association of perceived system quality with satisfaction (Chumsombat, 2014; Teo et al., 2008). The more a user satisfied with a system (online services) the more the user will incline to use it again. Therefore, this study proposes that:

P5: There is significant relationship between perceived system quality and continuance intention of e-filing system.

P6: There is significant relationship between perceived system quality and satisfaction of e-filing system.

### The proposed research model

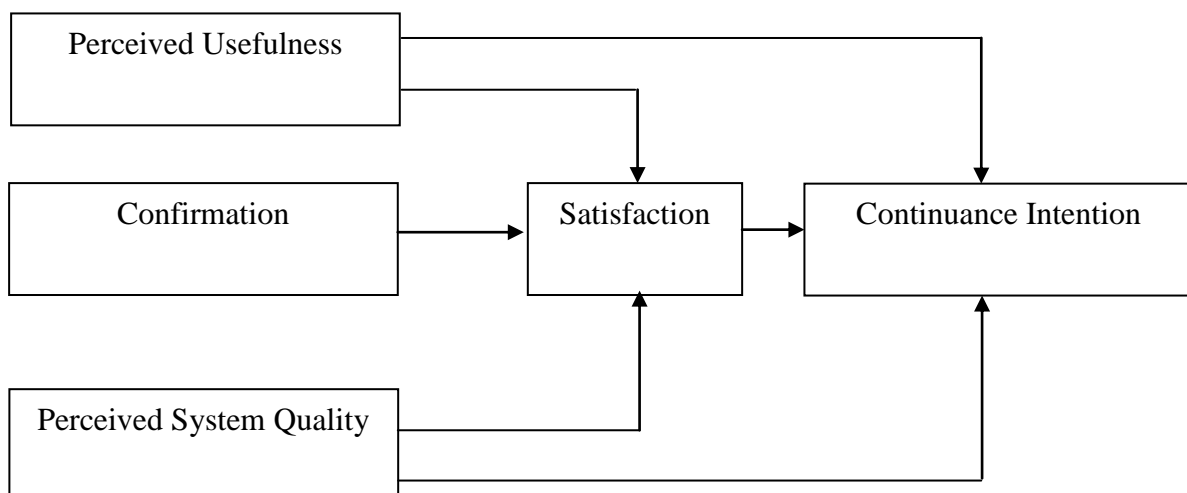


Figure 1: Proposed framework for e-filing continuance intention

## Conclusion

This study highlights factors that influence continuance intention towards e-government services, particularly tax e-filing system. User's continuance intention is important for the further and full success of an online service (information system). This study proposes combination of variables from ECM and perceived system quality literatures in tax e-filing system. This study contributes to body of knowledge on e-government continuance intention that already exists by exploring the influence of ECM with combination of perceived system quality in e-filing context in Malaysia. Hope the outcome of this research will provide a comprehensive understanding on the factors that may have greatest influences on user's continuance intention towards tax e-filing system. Furthermore, in user's post adoption environment the identification the factors that influences continuance intention could provides and assists the e-government and particularly e-filing system service provider to identify about the important factors that influences user's continuance intention towards e-filing system. Other than that, this study could assist and grant useful guidelines that can facilitate the service provider and designer to advance, deliver effective service, provide convenience and accessibility, formulate better strategies to improve system quality and manipulate system design as what taxpayers needed which could help enhance taxpayers to continuously use the e-filing system in future.

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