THE INFLUENCE OF E-PARTICIPATION AS ANTECEDENT ON BEHAVIOURAL INTENTION TO USE AMONG SARAWAK E-FILERS

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DEDICATION

Firstly

To my parents

My father

Lim Tiang Kim

and my mother

Kang Lee Chu

Who set the foundation for my education and who have strong faith in my ability to

sustain the challenging journey to accomplish my PhD.

Secondly

To my two late brothers

Lim Hock Kheng and Ir. Lim Hock Pheng

Who provided spiritual guidance while I went through the hardship and solitude

during my PhD journey.

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ABSTRACT

It is a global trend that many governments use web-based technologies to keep pace with the various changes arising from the economic environment of the times and to encourage greater participatory government. However, despite tremendous e-Government initiatives to improve efficiency of the government management systems, the actual e-Participation among citizens is still lagging. Hence, this study aimed to explore major factors that might explain e-Participatory behaviour. To this effect, the Unified Theory of Acceptance and Use of Technology (UTAUT) model was extended and utilised to: (i) determine the level of e-Participation among Sarawak citizens in the income tax e-Filing initiative; (ii) analyse the performance expectancy, facilitation conditions and effort expectancy of e-Filing services; (iii) determine the level of citizens' satisfaction of the e-Filing systems and (iv) measure the e-Filing information quality and systems quality from Sarawak citizens' perspective. Quantitative methodology was used and self-administered questionnaire technique was adopted for data collection. The sample size in this study is 507. The results indicated that e-Participation (β=. 229), Systems Quality (β=.449), User Satisfaction (β=.066), and Performance Expectancy (β=.149) are significant factors for taxpayers' intention to use the e-Filing whereas Information Quality (β=-.159), Effort Expectancy (β=-.005), and Facilitating Condition (β=-.039) are not supported. The findings from this research shed light to the Inland Revenue Board of Malaysia (IRBM) especially for Information Systems managers or Information Technology and Human Resource managers to increase efforts to improve the structure of the Information Systems and System Quality which would benefit users of e-Government services.

ABSTRAK

Tren global telah mendorong kebanyakan kerajaan menggunakan teknologi berasaskan web untuk berdaya saing dengan pelbagai perubahan persekitaran ekoran perkembangan ekonomi, dan menggalakkan penyertaan kerajaan menggunakan teknologi terkini. Walaupun banyak usaha telah dijalankan oleh kerajaan elektronik (e-Kerajaan) untuk meningkatkan kecekapan sistem pengurusan kerajaan, penyertaan secara elektronik (e-Penyertaan) yang sebenar dalam kalangan rakyat masih lagi kurang. Oleh itu, matlamat penyelidikan ini adalah untuk mengkaji faktor utama yang boleh menerangkan perihal kelakuan e-Penyertaan. Model 'Unified Theory of Acceptance and Use of Technology (UTAUT)' telah dikembangkan dan digunakan untuk: (i) menentukan tahap e-Penyertaan rakyat Sarawak terhadap inisiatif e-Pemfailan cukai pendapatan; (ii) menganalisa jangka prestasi, keadaan kemudahan dan jangka usaha perkhidmatan e-Pemfailan; (iii) menentukan tahap kepuasan rakyat terhadap sistem e-Pemfailan, dan (iv) mengukur kualiti maklumat e-Pemfailan dan kualiti sistem daripada perspektif rakyat Sarawak. Metodologi kuantitatif telah digunakan dan teknik soal selidik tadbir sendiri digunapakai untuk mengumpul data. Persampelan kajian ini adalah sebanyak 507 sampel. Hasil keputusan menunjukkan e-Penyertaan (β=. 229), Kualiti Sistem ((β=.449), Kepuasan Pengguna (β=.066), dan Janka Prestasi (β=.149) merupakan faktor penting bagi niat pembayar cukai menggunakan e-Pemfailan manakala Kualiti Maklumat (β=-.159), Jangka Usaha (β=-.005) dan Keadaan Mudah guna (β=-.039) tidak mempengaruhi pembayar cukai. Dapatan kajian ini memberi implikasi kepada Lembaga Hasil Dalam Negeri (LHDM) terutama bagi pengurus Sistem Maklumat atau Teknologi Maklumat, dan pengurus Sumber Manusia untuk mempertingkatkan usaha bagi menambah baik struktur sistem maklumat dan kualiti sistem yang akan memberi manfaat kepada pengguna perkhidmatan e-Kerajaan.

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CHAPTER 1

INTRODUCTION

1.1   Introduction

This chapter discusses the research background on e-Government services in Malaysia and the adoption of e-Filing. The background of the research is presented in Section 1.2. The problem statement is presented in Section 1.3 followed by research questions in Section 1.4 and research objectives in Section 1.5. The rationale and the significance of this research are included in Section 1.6 and the scope of research in Section 1.7. Subsequently, the operational definitions of terms which would be applied throughout this work are given in Section 1.8. The chapter ends with the organization of the research.

1.2   Background of Research

Governments around the world have developed e-Government applications especially the e-Filing of income taxes to deliver services to citizens and businesses. However, its outright adoption by citizens' adoption has not reached desired levels. The e-File program in the U.S, introduced to facilitate tax-filing and to enhance compliance, has seen increased adoption over the years from 52.9 million filed returns in 2003, approximately 68 million in 2005 (VanDenburgh and Harmelink, 2006), 80 million in 2007 to approximately 90 million in 2008 (IRS, 2009), 95 million in 2009, 98 million in 2010, 106 million in 2011, 119 million in 2012, 122 million in 2013 and 2014 million in 2014 (IRS, 2015). However, these figures still

fall short of the goal to have 80% of all U.S. citizens file income tax returns electronically.

On the other hand, in India the India Income Tax Department's Vision Documents 2010 had identified quality tax-payer service as a key area of development. The main objective of the department had been defined as "to enable taxpayers to meet their normal tax obligations in a convenient manner without visiting the Income Tax office" (FINMIN, 2008, p.137). In order to achieve this objective, e-Filing income tax return was introduced in India. However, out of 13.5 million salaried taxpayers in India only 27,200 taxpayers submitted their tax returns through e-Filing in year 2007 to 2008, which does not even work out to 1 percent of the total taxpayers. In year 2012, the situation had improved when 7.3 million returns (63.3% of the total taxpayers) were filed online (FINMIN, 2013). However, this figure showed that the citizen participation in e-Filing is still lagging.

In line with the worldwide trend of e-Filing services, the Malaysian government has formulated the Malaysia Vision 2020, which focuses on effective and efficient government services delivery to all Malaysian citizens, enabling the government to be more responsive to the needs of its citizens. The objectives of the Vision 2020 are accelerated through seven innovative Flagship Applications, which is represented by the Multimedia Super Corridor (MSC) in August 1996 (Ramlah et al., 2007). The aim of the MSC is to mount initiatives and create a multimedia haven for innovative producers and users of multimedia technology. Local and foreign companies also have the opportunity to communicate with various government agencies to co-operations that enhance the socio-economic development of Malaysia. One of the seven innovative Flagship Applications in Malaysia is e-Government. (Muhd Rais and Nazariah, 2003).

Among the e-Government services that are gaining importance is the electronic Filing (e-Filing) systems, which was introduced by the Inland Revenue Board of Malaysia (IRBM) in 2005 (Ramlah et al., 2010). In this effort to promote paperless services, the IRBM offers e-Filing to enable taxpayers to perform their tax

filing duty via the Internet, as an alternative to the usual manual hardcopy submission.

The effort should be able to tap potential synergies from the interaction among technologies, the level of education and the enabling environment of knowledge based economies through the provision of various Information Communication Technology (ICT) tools. The focus of e-Government is not technology innovation, but rather utilising information technology in the process of government functions with the purpose of providing better governance, facilitating communication, modernising and improving interactions with citizens.

There is also an immediate action for e-Government and electronic-Commerce (e-Commerce) revolution that would move Malaysia into the information age (Ambali, 2009) and the materialisation of knowledge-based society (Hazman and Ala-aldin, 2000). Hence, the Malaysian government is using the ICT, especially the Internet or web-based networks, to provide service to the people (Zaharah, 2007). The Internet has become a valuable tool for reaching people everywhere and at any time.

The objectives of the Vision 2020 are accelerated through seven innovative Flagship Applications, which is represented by the Multimedia Super Corridor (MSC) in August 1996 (Ramlah et al., 2007). The aim of the MSC is to mount initiatives and create a multimedia haven for innovative producers and users of multimedia technology. It also gives a chance for both local and foreign companies to communicate with various government agencies that would enhance the socio-economic development of Malaysia. Thus, e-Government was one of the seven innovative Flagship Applications in Malaysia (Muhd Rais and Nazariah, 2003). One of the e-Government services that is gaining importance in Malaysia is the electronic Filing (e-Filing) system, which was introduced by the Inland Revenue Board of Malaysia (IRBM) in 2005 (Ramlah et al., 2010). E-Filing allowed taxpayers to submit their income tax details online as an alternative to the usual manual paper submission. Malaysians and non-Malaysians need to perform their tax filing duty to

the Malaysian Government through tax e-Filing via the Internet as the IRBM decided to aim for paperless services.

The IRBM has set its 2011 tax collection target at RM91 billion and also hoped to see a 30 percent increase in the use of the e-Filing system every year (Inland Revenue Board of Malaysia, 2011). According to Dato' Dr. Mohd Shukor B. Hj. Mahfar, the Deputy Director General, Tax Operation Inland Revenue Board of Malaysia (IRBM), the number of e-Filing submissions in year 2006 was below expectation; the Board received only 448,742 tax files, out of 6.4 million taxpayers in Malaysia at that time (The Star, 2006). It was reported that taxpayers found it inconvenient to queue up at the IRBM for a PIN number, while they were also sceptical about the security and privacy of their personal data if the data were to be furnished through an e-Filing system (Ramayah et al., 2007). However, the number of taxpayers who made use of the e-Filing system reached the one and half million mark in year 2009. In the following year 2010, taxpayers' submissions through the e-Filing system increased to 1,544,000 (Inland Revenue Board of Malaysia, 2011), and the number increased to 2,356,212 in 2011, 2,859,437 in 2012 and 3,257,223 in 2013 (Inland Revenue Board of Malaysia, 2014). Despite the encouraging trend, these figures still have not reached to include all the 6.4 million taxpayers in Malaysia.

In Sarawak, the number of e-Filing submissions in Kuching in year 2009 was 50,868 and in year 2010 increased to 58,234, year 2011 increased to 66,881, year 2012 increased to 74,533 and year 2013 increased to 84,059 (Inland Revenue Board of Malaysia, 2014). In Sibu the figure was 24,552 in year 2009, 28,900 in year 2010, 33,130 in year 2011, 38,391 in year 2012 and 44,920 in year 2013 (Inland Revenue Board of Malaysia, 2014). Likewise in Miri in year 2009 the figure was 26,135, year 2010 increased to 29,018, year 2011 increase to 32,159, year 2012 increased to 36,685 and year 2013 increased to 42,367 (Inland Revenue Board of Malaysia, 2014). In Bintulu figure in year 2009 was 13,853, year 2010 increased to 17,280, year 2011 increased to 18,528, year 2012 increased to 21,038 and year 2013 increased to 24,599. Although there was an increase in online submissions, the target of getting all the taxpayers to file returns electronically has still not been reached. Table 1.1 shows the online submission (e-Filing) statistics in Sarawak.

Table 1.1 : Online submission statistics in Sarawak

Kuching	2009	2010	2011	2012	2013
Total of Taxpayers	323,075	331,103	346,032	362,155	380,780
Total of taxpayers using e-Filing	50,868	58,234	66,881	74,533	84,059
Percentage of using e-Filing	16%	18%	19%	21%	22%
Sibu	2009	2010	2011	2012	2013
Total of Taxpayers	166,230	171,447	176,690	183,671	190,200
Total of taxpayers using e-Filing	24,552	28,900	33,130	38,391	44,920
Percentage of using e-Filing	15%	17%	19%	21%	24%
Miri	2009	2010	2011	2012	2013
Total of Taxpayers	179,253	189,130	197,025	205,587	213,148
Total of taxpayers using e-Filing	26,135	29,018	32,159	36,685	42,367
Percentage of using e-Filing	14%	15%	16%	18%	20%
Bintulu	2009	2010	2011	2012	2013
Total of Taxpayers	71,826	75,345	78,972	83,564	88,885
Total of taxpayers using e-Filing	13,853	17,280	18,528	21,038	24,599
Percentage of using e-Filing	19%	22%	23%	25%	28%

(Source: Inland Revenue Board of Malaysia (IRBM), 2014)

Despite the increase in citizen participation in e-Filing system, it has not been fully utilized by all taxpayers. The low acceptance by taxpayers needed to be examined. The exploratory research conducted by Ramayah et al. (2007) showed that many taxpayers were still using manual filing due to a lack of skills in technology utilisation, or scepticism of online transactions. In contrast with e-Filing, manual filing is the traditional method where taxpayers fill in the form by hand, calculate the amount of annual income or company revenue manually and return the tax forms by post. Upon receiving the tax return forms, the IRBM enters the tax particulars from which the amount of tax due would be processed and calculated. These processes are cumbersome, time-consuming and paper-intensive for both taxpayers and tax agencies.

There is no specific date when manual filing will be put to an end by the IRBM. The Board hopes that through the e-Filing system, it could easily update individual and company databases, which would reduce both the cost of printing tax return forms and the processing time to reach a paperless Taxation Systems (The Star, 1 May 2006). Based on Forrester's research (2001), proper use of electronic tax systems could lead to 70 percent saving of current cost in collecting taxes while improving service quality.

The electronic tax filing method uses tax preparation software. This software uses the personal Digital Certificate which taxpayers can download through the website free of charge. All personal particulars of the taxpayers are available and the software checks submissions for errors and provides suggestions for best return options to taxpayers. Who can immediately submit their form electronically to the IRBM. An acknowledgement page is used as proof of submission for taxpayers. However, the IRBM needs to know the effectiveness of their investment in this e-Government system and be informed about the perceptions of citizens of the system.

The IRBM also provides complementary services in relation to e-Filing systems. These include e-Payment (e-Bayaran), e-Registration (e-Daftar), Tax Agent e-Filing, TAMPS, PCB's calculator, e-data PCB, e-PCB and e-Kemaskini for the convenience of the citizen. Among these services, E-bayaran enables taxpayers to

make their tax payments online thus expediting the payment processes while providing additional payment channels (Suhani, 2010). E-Filing and e-Bayaran systems are both introduced to facilitate taxpayers in fulfilling their tax obligations. However, citizens are still reluctant to take up these convenient services due to a lack of awareness and trust of the e-Bayaran. The functions of the above mentioned e-services of IRBM are shown in Table 1.2.

Table 1.2 : Description of IRBM's e-service applications

IRBM's e-Service	Description
e-Filing	Application that integrates tax preparation, tax filing and planning for tax payment.
e-Daftar	Allows individuals and companies to register income tax.
TAeF	Enables tax agents to file income tax returns on behalf of their clients.
e-Bayaran	Allows individuals to pay income tax through online channel facility.
STAMPS	An electronic system of Assessment and Payment for stamp duty. STAMPS would eventually replace the manual system of using Franking Machine and Hasil stamp.
PCB's calculator	Calculator that helps individuals determine their total payments and schedule their tax deduction.
e-Data PCB	Potongan Cukai Bulanan (PCB) is the Malaysian version of Scheduler Tax deduction. This system helps employers to check the format and upload the CP39 text file online. This file gives the employers guidelines on the submission of data.
e-PCB	System that is provided to employers who do not use computerized payroll systems to help calculate and check PCB. This system helps employers to keep employee information and submit PCB payment data

	online to the IRBM and to ensure that the PCB is calculated correctly and accurately.
e-Kemaskini	An application that allows taxpayers to update their personal particulars in IRBM's database online.

(Source: Inland Revenue Board of Malaysia (IRBM), 2011)

Although technology issues such a standards, data integration, privacy and security are main challenges facing e-Government implementation (Mohsin, 2007). The awareness of the e-Filing concept among our citizens is still in question and not widespread. Therefore, in determining the readiness of Malaysians in using the e-Filing system it is important to gain information such as the significance of transition from manual filing to e-Filing point of view and understanding of self-confidence or behavioural issues towards e-Filing. The low system acceptance by the citizens is an even more prominent hurdle to the proliferation of e-Government projects (Sahu and Gupta, 2007).

The IRBM's main objective is to create and implement an effective tax management system for the taxpayers. Understanding why people are reluctant to accept an e-Government application would throw problem of underutilization and inform the Malaysian government in implementing strategies to increase citizens' adoption of e-Filing. Therefore, in order to implement e-Filing more successfully the government needs to take into consideration that not only taxpayers have to be familiar with the electronic version, the authorities also need to know taxpayers' comfort levels in submitting information online and the system satisfaction of e-Filing.

1.3 Problem Statement

Carter and Belanger (2005) assert that successful e-Government is based on technology and also contingent upon citizen willingness to adopt it. To date, many governments, including governments in the developed countries are still facing the problems of low-level citizen adoption and low acceptance on e-Government

services (Prins, 2001; Fu et al., 2006; Kumar et al., 2007; Belanger and Carter, 2008; Gupta et al., 2008). While preferences and interests of the citizens' actions vary considerably (Gross, 2000), a threshold level of service requirements and satisfaction derived from systems deliveries should be analysed in order to achieve meaningful participation from citizens (Gross, 2000).

The study on citizen participation has been scanty especially on the understanding of user behavioural intention to participate in e-Filing and also on the quality construct on e-Filing in Malaysia (Anna and Yusniza, 2010). To date the issue had been debated by adapting the theoretical approach mainly based on the Technology Acceptance Model (TAM) and Diffusion of Innovation (DOI) investigating attributes such as perceptions, attitudes and other conceptual matters as the pillars of their studies (Anna and Yusniza, 2010).

Few researchers have studied cognitive styles, personalities and demographics (Zmud, 1979). There is also limited study on individual beliefs towards usage intention of new technology (Agrawal and Prasad, 1999) and the strength of one's intention in performing specific behaviour (Sheppard, Hartwick and Warsaw, 1988). Likewise, the usage intention towards the e-Filing system is also another area that requires more study (Lai et al, 2004). In this study, UTAUT theory will help to explain the mechanisms of user acceptance and usage behaviour by looking into the core concepts of UTAUT such as performance expectancy, effort expectancy and facilitation condition of e-Filing users in Sarawak.

One of the challenges to the intention to use the e-Filing system is the systems quality, evaluated by ease of use, functionality, responsiveness and efficiency (Ambali, 2009). Users in Sarawak may feel demotivated if the navigation is unclear and the download speed is slow. Therefore, perceived website quality which depends on how users evaluate the website's features in meeting users' needs, is a determinant of the overall excellence of the website (Aladwani and Palvia, 2002). In addition, users are more likely to adopt a system perceived to be easier to use and less complex (Teo et al., 1999).

E-Filing may be useful but many people may not want to use it because they perceive the content of the website is not frequently updated, and not carefully managed to meet user satisfaction to use the system. In other words, the content quality of the information does not fulfil their needs of getting pertinent information and users still need to go to the IRBM office to ask for clarifications. The aspect of content quality has further raised another question of how the government could improve website content in an effort to increase the citizens' adoption of e-Filing in Sarawak.

The concept of e-Government is still new in Malaysia. In particular, the State of Sarawak is still facing many constraints with regard to the Information Communication Technology (ICT). The constraints are in many forms such as the lack of Internet savviness, government bureaucracy and the general public's attitude towards public dialogues (Harris et al., 2001). The public dialogues require members of the community to actively participate in the decision-making process (Harris et al., 2001). Community participation in decision-making would eventually improve the process of quality development, which in turn enables the government to be more responsive to the needs of the citizens especially in e-Filing (Ramayah et al., 2006).

However, many more studies should be conducted to improve our knowledge on e-Participation and citizens' perceptions on participating in decision-making, and to compare findings across different countries (Fung and Wright, 2001; Vitri, 2011). While a large amount of literature exists on democratic processes and participation in policymaking, most of the literature does not investigate e-Participation as a facilitator for citizen feedback and performance monitoring of e-Government services (Schaupp et al., 2010). Therefore, this study concentrates on how participatory research can be applied in decision-making to enhance e-Government services, focusing on Sarawak tax e-Filing system, through e-Participation.

1.4   Research Questions

In seeking to achieve the objectives, this study attempts to answer the following research questions:

i.   Do information quality and systems quality explain citizens' intentions towards user satisfaction of e-filing services?

ii.   What is the level of citizens' perceived user satisfaction towards performance expectancy of e-Filing system?

iii.   Do citizens perceive the performance expectancy, facilitating conditions and effort expectancy towards behaviour intention to use?

iv.   Do citizens assess the level of citizens' e-Participation of e-Filing towards Facilitating condition?

1.5   Objectives of the Research

The aim of this research is to investigate factors that influence citizens' behaviour to use the e-Filing taxation systems. The objectives of this research are:

i.   To measure the e-Filing information quality and systems quality from Sarawak citizens' perspectives.

ii.   To determine the level of citizens' satisfaction of the e-Filing systems.

iii.   To analyse the performance expectancy, facilitation conditions and effort expectancy of e-Filing services.

iv.   To determine the level of e-participation among Sarawak citizens in the income tax e-Filing initiatives.

1.6   Significance of the Research

E-Filing taxation systems allows citizens to utilise a number of e-Government services such as electronic payments and submission of documents via internet. On the other hand, the government needs to gauge citizens' perceptions and responsibilities on the e-Filing systems. Hence, this research is significant to these groups of people. They include:

1.6.1   The Government

The Government of Malaysia should benefit from this research as it gives an overall view especially on the systems quality, information quality and e-Participation of the Sarawak citizens in the government websites, citizens' interest, perceptions and acceptance of e-Filing. These findings could assist the Malaysian government in improving the process of decision making on elements such as accountability, responsiveness as well as identify factors that influence taxpayers in adopting e-Filing systems in the future. The Malaysian Government could not only identify changes in citizen satisfaction but also changes in citizens' satisfaction over time, which is important to build up confidence in government programmes. The Government could use this research as a guide to plan its strategies to improve the usage level of the e-Filing system. In Malaysia, the e-Filing system is not compulsory and therefore, it is a challenge for the Malaysian government to encourage the citizens to submit tax returns online and to get citizens to appreciate the simplicity of online process compared to the manual system.

This study could assist IRBM to improve e-Filing performance. It would also help enhance the effectiveness of trainings and seminars targeted at increasing e-Filing usage and compliance.

1.6.2   Users

This research would be beneficial to the users of e-Filing as they would discover the reasons behind their decisions whether to adopt or not to adopt e-Filing and user perception of e-Filing. It can help them to be smarter in evaluating any future technology or innovation in meeting their needs in areas as efficiency in getting information and transparent information channels for the users. Some example of efficient information access include ease in returning files and downloading the forms.

1.6.3   Gateway Provider

With the data and research outcomes the gateway provider can improve the infrastructure to better facilitate e-Filing in Malaysia in the future. The gateway provider can improve the system design and maintain system quality and information quality effectively. It is believed that if citizens cannot complete transactions as anticipated, then the usage of the e-Government service would fall below expectations. The incomplete transaction is perhaps due to a lack of information from the website. Therefore, with these research outcomes, the gateway provider can get feedback from citizens whether information dissemination plays a role in low levels of acceptance of using the e-Filing. This research would give feedback to the gateway provider whether informational phrase is more dominant than the transaction phrase.

1.7   Scope of the Research

Since the e-Filing Taxation systems was not fully utilized by taxpayers from Sarawak, it is worthy to examine the reasons for a slow user acceptance rate for such an important e-government service.

This study showed how participatory research could be applied to enhance citizen participation in e-Government services. It focused on e-Participation behaviour by taxpayers in the state of Sarawak, Malaysia. Hence, e-Participation in e-Filing taxation systems should offer Sarawak citizens with an opportunity for using facilitating conditions provided under e-Government services.

This research examines adoption intentions individual of tax payers such as in working either in public and private sectors in Sarawak such as Kuching, Miri, Sibu and Bintulu. Those are the taxpayers who submitted their tax returns via e-Filing. In literature there are discussions on factors influencing taxpayers' intention in adopting e-Government applications. The demographic profile of Sarawak taxpayers also analysed to uncover the differences between age groups that may lead to different behaviourial intentions to use e-Filing systems. In this study, taxpayers' different intentions had been explored to analyse their impact on Sarawak taxpayers' acceptance on e-Filing services and also to determine the level of citizens satisfaction towards the e-Filing services focusing various aspects such as the systems quality (SQ) and information quality (IQ) features as had been perceived by taxpayers. This would generally determine the level of participation on e -Filing services among Sarawak taxpayers.

1.8   Operational Definition of Terms

1.8.1   E-Filing or Electronic Tax Filing

E-Filing is defined as the transmission of tax information directly to the tax administration using the Internet. According Lai et al., (2004), defines e-Filing a system that utilised Internet technology and tax software for tax administration and compliance.

1.8.2   E-Government

E-Government is defined as the use of information and technology to support and improve public policies and government operations, engage citizens, provide comprehensive and timely government services. Similarly, the World Bank (2008) defines e-Government as the use by government agencies of information technologies that have the ability to transform relations with citizens, business and other arms of the government.

1.8.3   System Quality

Systems quality is the measure of a computer system in terms of functionality, reliability, usability and efficiency as the determinants of overall user satisfaction.

1.8.4   Information Quality

Information quality is defined as the degree to which quality information is provided to the users to fulfil their needs of getting the appropriate information. The content of the website is the most important element of success and determinant of user satisfaction. Good website design must fulfil users' needs for information.

1.8.5   E-Participation

E-participation is defined as the use of ICT especially Internet-based technologies to promote citizen participation in the political sphere. E-Participation would be able to enhanced communication channels and better informed decision making by citizens.

1.8.6 Facilitating Condition

Facilitating conditions are the degree to which an individual believes that an organizational and technical infrastructure exists to support use of the system.

1.8.7 Performance Expectancy

Performance Expectancy is the degree to which an individual perceives the usefulness of a system in improving his/her job performance.

1.8.8 Effort Expectancy

Effort Expectancy is user perception/belief of the amount of effort required of the use of the system.

1.8.9 User Satisfaction

User satisfaction is the measure for the success or effectiveness of user experience related to Information System satisfaction and System quality satisfaction.

1.9 Organization of the Thesis

This section provides an overview of the entire contents of the thesis. The thesis is organised into six chapters.

Chapter 1 discussed the research background of e-Filing adoption, problem statement, followed by the research questions and objectives.

Chapter 2 reviewed literature relating to other researchers leading to their research findings. An overview on e-Government in Malaysia, major issues on the adoption of e-Government services and the integrated model of the UTAUT had been described in this Chapter.

Chapter 3 detailed the theoretical development of this research model and a rationale for the relationship within the proposed theoretical model. Include in this Chapter are research hypotheses.

Chapter 4 highlighted the approach and methodology that were used in gaining information and data collection, questionnaire development, analysis of research data.

Chapter 5 presented data analysis using SPSS version 20 and AMOS version 20 and discussion of results from hypotheses testing.

Chapter 6 provided conclusion based on results of this study, shared some contribution of this work from theoretical and practical perspectives and limitations of the study. Finally some recommendations for future work were forwarded.

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