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INTENTION TO ADOPT TAX E-FILING SYSTEM AMONG SELF-EMPLOYED TAXPAYERS IN NIGERIA

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MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING) UNIVERSITI UTARA MALAYSIA JUNE 2016
INTENTION TO ADOPT TAX E-FILING SYSTEM AMONG
SELF-EMPLOYED TAXPAYERS IN NIGERIA

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(International Accounting)
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Abstract

Tax e-filing is a system introduced by government for taxpayers to file their taxes via electronic system directly to the tax authority. This system is a great move towards replacing the manual system of filing tax returns in Nigeria. The main objective of this study is to investigate the determining factors influencing taxpayers’ adoption of the tax e-filing system. To achieve this objective, survey method is utilized where self-employed taxpayers in Lagos State of Nigeria was selected as respondent. The study utilized self-administered questionnaire in which two research assistants were employed to help in administering the questionnaire. The total number of 175 respondents’ opinion were utilized to analyze the perception of the taxpayers towards tax e-filing system. Multiple regression analyses was used to investigate the relationship between independent and dependent variables and to examine the most significant factor(s) influencing taxpayers’ intention to adopt the tax e-filing system in Nigeria. The study found that perceived usefulness (PU), perceived ease of use (PEOU), technology readiness and facilitating condition have positive relationship with intention to adopt the tax e-filing system. Study also indicate that PEOU is the most significant factor influencing taxpayers’ intention to adopt the tax e-filing system. Therefore, the study recommend that government should ensure the tax e-filing system is easy and easily navigable and that they should make sure the aim of its introduction is achieved.

Keyword: Tax e-filing, Perceived usefulness, Perceived ease of use, Technology readiness, Facilitating condition.
Abstrak


Keywords: Percukaian e-filing, Persepsi kebergunaan, Persepsi memudahkan penggunaan, kesediaan teknologi, Situasi pemudah.
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<td>Electronic Filing</td>
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<tr>
<td>E-Government</td>
<td>Electronic Government</td>
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<tr>
<td>FC</td>
<td>Facilitating Condition</td>
</tr>
<tr>
<td>FIRS</td>
<td>Federal Inland Revenue Service</td>
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<tr>
<td>FIRSB</td>
<td>Federal Inland Revenue Service Board</td>
</tr>
<tr>
<td>G2B</td>
<td>Government to Business</td>
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<tr>
<td>G2C</td>
<td>Government to Citizen</td>
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<td>ICT</td>
<td>Information Communication Technology</td>
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<td>IDT</td>
<td>Innovation Diffusion Theory</td>
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<tr>
<td>IRBM</td>
<td>The Inland Revenue Board Malaysia</td>
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<tr>
<td>IT</td>
<td>Information Technology</td>
</tr>
<tr>
<td>ITAS</td>
<td>Integrated Tax Administration System</td>
</tr>
<tr>
<td>MPCU</td>
<td>Model of Personal Computer Utilization</td>
</tr>
<tr>
<td>OECD</td>
<td>Organization for Economic Co-operation and Development</td>
</tr>
<tr>
<td>PAYE</td>
<td>Pay As You Earn</td>
</tr>
<tr>
<td>PEOU</td>
<td>Perceived Ease of Use</td>
</tr>
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<td>PITA</td>
<td>Personal Income Tax Act</td>
</tr>
<tr>
<td>PU</td>
<td>Perceived Usefulness</td>
</tr>
<tr>
<td>SARS</td>
<td>South Africa Revenue Service</td>
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<tr>
<td>SAS</td>
<td>Self-Assessment System</td>
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<tr>
<td>Abbreviation</td>
<td>Full Form</td>
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<td>--------------</td>
<td>-----------</td>
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<tr>
<td>SI</td>
<td>Social Influence</td>
</tr>
<tr>
<td>SPSS</td>
<td>Statistical Package for the Social Sciences</td>
</tr>
<tr>
<td>TAM</td>
<td>Technology Acceptance Model</td>
</tr>
<tr>
<td>TIN</td>
<td>Tax Identification Number</td>
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<tr>
<td>TPB</td>
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<td>TRA</td>
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<td>TRI</td>
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<td>Unified Theory of Acceptance and Use of Technology</td>
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CHAPTER ONE
INTRODUCTION

1.1 Background of the study

These days Information and Communication Technology (ICT) has become one of the crucial feature and this feature which is also dynamic in nature has changed most parts of our life to some extent. This has in a long way influenced the way and manner in which citizens interact with their government, bringing an innovative development to them. This system of governance is called “e-government” (Bertot, Jaeger, Gorham, Greene, & Lincoln, 2012).

Electronic government (e-government) can be depicted as the power to change how the public is regulated through the employment of information technology or indeed used to depict a first-hand frame of government put together about ICTs. E-Government denotes the employment of information technologies by the representative of government that deliver the innovation to renew relationships with the nationals, commercial enterprises, and other government arms. E-government are done in the area of agencies to agencies, and provision of public services electronically. One of the services provided by government via e-government is filing of tax returns electronically, these system is called the “Electronic tax filing system (e-filing)” (OECD, 2003).

Countries in the world have been deploying e-government into their system in order to improve efficiency and effectiveness. Governments round the globe have been expanding the utilization of ICT in order to enhance the conveyance of government administrations and the transmissions of its information to people in general. The
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REFERENCES


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