GOODS AND SERVICES TAX REGISTRANT'S SATISFACTION ON TAXPAYER ACCESS POINT SYSTEM AND ITS DETERMINANTS

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ABSTRACT

Taxpayer Access Point (TAP) System being introduced to Malaysian by Royal Malaysian Customs Department (RMCD) on 1 June 2014 in conjunction with the implementation of the Goods and Services Tax (GST). Based on the data provided by RMCD, 98% of the total GST registrants used TAP System to submit their electronic return timely. Due to the overwhelming acceptance of the system after the system being launched, it is important to know the determinants which influence this high usage of the system and to know their satisfaction level. Therefore, this study proposes two main objectives which are to determine the determinants which influence GST registrants' intention to use TAP System and to examine how GST registrants' intention to use TAP System can influence their satisfaction towards TAP System. This study used variables namely attitude, subjective norms, and perceived behavioural control from Theory Planned Behaviour. This study also integrates variables perceived ease of use and perceived usefulness from Technology Acceptance Model to investigate the determinants that influence GST registrants' intention to use TAP System. A total of 180 useable surveys were received from GST Processing Centre and RMCD GST offices which located at Kuala Lumpur and Putrajaya. Total of six hypotheses are tested in this study. All the hypotheses are tested using multiple regression analysis. Results showed that 69.5% of the variance in intention to use TAP system is explained by variables attitude, perceived ease of use and perceived usefulness. Variables perceived behavioural control and subjective norms do not showed significant related in this study. Meanwhile, 60.9% of the variance user satisfaction towards TAP system is explained by intention to use TAP System. Implication on the theory and the policy maker are also discussed in this study.

Keywords: Goods and Services Tax, Theory of Planned Behaviour, Theory Acceptance Model, Taxpayer Access Point System

ABSTRAK

Sistem Taxpayer Access Point (TAP) diperkenalkan di Malaysia oleh Jabatan Kastam Diraja Malaysia (JKDM) pada 1 Jun 2014 selaras dengan perlaksanaan Cukai Barang dan Perkhidmatan (CBP). Merujuk kepada data yang diperlehi dari JKDM, sebanyak 98% daripada pendaftar CBP menggunakan Sistem TAP bagi tujuan menghantar penyata CBP secara elektronik mengikut tempoh masa yang telah ditetapkan. Oleh kerana tahap pengunaan yang tinggi semenjak sistem ini diperkenalkan, ia adalah penting untuk mengenalpasti faktor-faktor yang mendorong kepada peratusan penggunaan sistem yang tinggi dan tahap kepuasan penguna sistem TAP ini. Kajian ini mencadangkan dua objektif iaitu menentukan faktor-faktor yang mendorong penguna mengunakan Sistem TAP dan mengkaji tahap kepuasan penguna sistem TAP. Kajian ini menggunakan pemboleh ubah sikap, norma subjektif, dan kawalan gelagat terancang dari Teori Gelagat Terancang bagi mengukur kedua-dua objektif tersebut. Kajian ini juga mengabungkan pembolehubah tanggapan senang digunakan dan tanggapan kepenggunaan dari Teori Model Diterima untuk mengkaji faktor yang mendorong pendaftar CBP menggunakan Sistem TAP. Sebanyak 180 borang soal selidik telah diterima dari Pusat Pemprosesan CBP, Pejabat JKDM di Kuala Lumpur dan Putrajaya. Sejumlah enam hipotesis telah dikaji dalam kajian ini. Semua hipotesis adalah dikaji menggunakan analisa regresi berganda. Keputusan kajian menunjukkan 69.5% daripada varians dorongan mengunakan Sistem TAP dipengaruhi oleh pemboleh ubah sikap, tanggapan mudah digunakan dan tanggapan kepenggunaan. Pemboleh ubah norma subjektif dan penentuan kawalan perlakuan tidak menunjukan tahap ketara yang boleh diterima. Selain daripada itu, 60.9% daripada varians tahap kepuasan pendaftar CBP terhadap sistem TAP adalah dijelaskan oleh dorongan mengunakan Sistem TAP. Implikasi terhadap teori dan pelaksanaan polisi juga dibincangkan di kajian ini.

***Kata Kunci**: Cukai Barang dan Perkhidmatan, Teori Gelagat Terancang, Teori Model Diterima, Sistem Taxpayer Access Point*

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TABLE OF CONTENTS

Page

LIST OF TABLES

Page

LIST OF FIGURES

Page

LIST OF ABBREVIATIONS

BTOS	Barlett Test of Sphericity
GST	Goods and Services Tax
KMO	Kaiser-Meyer-Olkin
PCA	Principle Component Analysis
RMCD	Royal Malaysian Customs Department
TAM	Theory of Acceptance Model
TAP	Taxpayer Access Point
TPB	Theory of Planned Behaviour
TRA	Theory of Reasonable Action

CHAPTER ONE

INTRODUCTION

1.1 Introduction

Use of information and communication technologies has been widely spread around the world especially for government sector in order to speed up the delivery of public services and broadcasting public administrations information to public. Hence, Government sector had transformed from government to e-government services system. E-government is defined as online channel which using information technology. It is used to improve the access and delivery of any government services and operations to the benefits of citizens, business, and stakeholders. It can bring improvement on the government operations and process. Besides that, through e-government, it increases the transparency of the process flow and reduces chances of corruption among the public servants.

Therefore, success of e-government relies on human factors such as ease of use and convenience on internet services. Among all the e-government services, e-filing system for income tax is the most acceptable system by citizen of many countries (Cheng, Shaio, & Pang, 2010). Taxpayers able to submit their tax returns electronically to the tax authorities through this system. Besides, it also provided convenience to taxpayers for tax payment.

Benefit of e-filing tax return is providing many features of ease to taxpayers which are time to submit the tax return, place to fill the return, information searching, ease of use, and online payment at degree that is not available by traditional channels. E-filing also

offers provide flexibles of time and reduces calculation error occur on the tax return form by taxpayers (Che Azmi & Kamarulzaman, 2010).

In Malaysia, Federal Government appointed two tax authorities which are Royal Malaysia Customs Department (RMCD) and Inland Revenue Board (IRB) to collect direct taxes, indirect taxes, and non-tax revenues. Non-tax revenues consist of investment income, permits, licenses and registration fees. Direct taxes such as stamp duty, income tax, petroleum income tax, and real property gain tax are collected by IRB. Meanwhile RMCD is in charge of collecting indirect taxes such as customs duty, excise duty, goods and services tax, etc. Both tax authorities introduce e-filing system to ease tax payers to file their tax return yearly or every taxable period.

1.2 Goods and Services Tax in Malaysia

Goods and Services Tax (GST) which is also recognized as Value Added Taxes in other countries was introduced in Malaysia on 1st April 2015. GST is a broad consumption tax and it is founded on value added concept which covers all sectors of the economy in Malaysia. It is a multi-stage tax whereby taxes are paid in stages by the intermediaries during the production and distribution process. It is not a cost to intermediaries hence it will not appear as an expenditure in their financial statements. In economic terms, GST is a kind of tax which ultimately borne by consumers, but not producers or suppliers. In another word, the tax burden is intended to fall on final consumer (Deloitte, 2012). GST is an approach to avoid double taxation resulting in merely the value added at each stage being taxed (Kasipillai, 2015). Business operators are entitled to claim the GST that paid as input tax credit.

GST is an important piece of tax reform for Malaysia. It replaced the sales tax (5%, 10%, 20%) and services tax (6%) which implied in Malaysia before the GST. GST is charged on all taxable supplies of goods and services in Malaysia except those precisely exempted. GST also implied on goods and services which imported into Malaysia. In comparison between GST and sales taxes, the latter is generally limited to transaction which involves sales, and certain types of goods (Thornton & Kannaa, 2014). The GST rate is static at 6% which is the lowest rate in the Association of South East Asian (ASEAN) region (Kasipillai, 2015). In addition, there is a long list of goods and services which are essential for nations have either been made zero-rated or exempt by government (Chan, 2015).

Payment of tax is made in phases by the intermediaries during the production and distribution process. The tax would be paid along the production and distribution chain. However, only value-added activities at each phase is taxed. This is to avoid double taxation. In Malaysia, a person who is registered under the GST Act 2014 is identified as registered person. A registered person is obligatory to charge GST (output tax) on his taxable supply of goods and services provided to his customers. He is allowed to claim back any GST spent on his purchases (input tax) which are costs to his business. According to Section 2 GST Act 2014, input tax is defined as the goods and services tax incurred on any purchase or acquisition of goods and services by a taxable person for making a taxable supply in the course of furtherance of business.

A registered person is required to submit the GST return which consists of output tax and input tax information. GST return is submitted through e-services using TAP System, post to the GST Processing Centre, or furnishing the return at the nearest GST

station (Regulation 63(1), GST Regulation 2014). According to Regulation 67(1) GST Regulation 2014, tax payer will generally get the tax credit refund within 14 working days if the GST return has been submitted electronically or 28 working days after the return is received where the GST return has been submitted in person or by post.

A GST registered business must submit its GST return either monthly, quarterly or in some cases, half-yearly depending on the amount of its taxable supplies produced in one year. Table 1.1 shows the frequency of GST return submission.

Table 1.1
Frequency of GST Return Submission

Value of Annual Taxable Supplies	**Frequency of GST return submission**
Below RM 5 million	Quarterly
RM 5 million and above	Monthly
Subject to the RMCD's approval	Half-yearly

According to Section 41 GST Act 2014, registered person must submit the GST return for each taxable period, not later than the last day of the month following the end of the taxable period. It must be furnished regardless of whether there is any tax to be paid to RMCD (RMCD General Guide, Para 170). Under Section 41(6) GST Act 2014, a person who cannot furnish the GST return, he is commits an offence and will be legally responsible on conviction to a fine not exceeding RM 50,000 or to imprisonment for a term not exceeding three years, or to both.

1.3 Taxpayer Access Point System

GST registration commenced on 1 June 2014 and public are encouraging to use Taxpayer Access Point (TAP) System located in the RMCD website (Kasipillai, 2015). TAP System is an online access portal which lets GST registrants to manage their own taxes. In TAP System, a person can register themselves as GST registrants, update their web profile such as correspondence address, trade name, view GST account summaries and transaction lists, filing return online, make payments, and checking refund status. It is a convenient and easy way to update their information to RMCD (RMCD, TAP FAQ, 2017).

A GST registrant is allowed to correct any error in the return under Regulation 69 GST Regulation 2014. However, any amendment must be made under the instruction of a GST officer after notifying the RMCD that an amendment is required. The error can be rectified within the TAP System. GST registrant need to log into their own TAP account to amend the return. Once the appropriate GST return has been retrieved in TAP System, there is an "Amend" tab to facilitate the amendments and further "Amendment Reason" tab where an explanation can be offered.

Hence, this study would like to investigate level of determinants and their satisfaction as well as the degree of determinants in influence the intention to use TAP System. Lastly, to study the intention to use TAP System in influence the satisfaction of GST registrant towards TAP System.

1.4 Problem Statement

According to the Annual Report RMCD year 2016, there is a total of 431,753 GST registrants is registered with RMCD in the year 2016. Distribution of the GST registrants according to states is tabulated in Table 1.2, while the GST registrants according to the industry is shown in Table 1.3.

Table 1.2
Number of GST Registrants According to States in Year 2016

State	**Number of GST Registrants**
Kuala Lumpur	88,805
Selangor	81,241
Johor	55,645
Pulau Pinang	30,817
Perak	29,341
Sarawak	28,601
Sabah	23,190
KLIA	22,176
Pahang	14,973
Kedah	14,561
Negeri Sembilan	13,250
Melaka	11,539
Kelantan	7,860
Terengganu	7,171
Perlis	1,719
Labuan	864
Total	**431,753**

Source: Annual Report Royal Malaysian Customs Department, (2016).

Table 1.3
Total of GST Registrants According to Industry

Industry	**Number of GST Registrants**
Wholesale and Retail Trade, Repair of Motor Vehicles and Motorcycles	158,391
Construction	77,111
Manufacturing	44,189
Professional, Scientific and Technical Activities	27,056
Administrative and Support Service Activities	20,230
Accommodation and Food Services Activities	18,930
Transport and Storage	15,623
Information and Communication	12,999
Agriculture, Forestry, and Fishing	12,917
Real Estate Activities	12,517
Others Service Activities	8,167
Financial and Insurance / Takaful Activities	5,360
Human Health and Social Work Activities	4,390
Water Supply, Sewerage, Waste Management and Remediation Activities	3,003
Mining and Quarrying	2,855
Education	2,659
Public Administration and Defence, Compulsory Social Security	2,103
Arts, Entertainment and Recreation	2,086
Electricity, Gas, Steam, and Air Conditioning Supply	1,307
Activities of Household as Employers, Undifferentiated Goods and Services Producing Activities of Household for Own Use	168
Activities of Extraterritorial Organizations and Bodies	52
Total	**431,753**

Source: Annual Report Royal Malaysian Customs Department, (2016).

Based on the data provided by RMCD, 98 percent of total GST registrants submitted their GST return through the TAP System on time. Although the system is newly introduced on June 2014 for preparation of the implementation of GST, it shows overwhelming acceptance from the public. Why GST registrants prefer to use the TAP System in GST related matter such as registration, submission of return and payment of taxes especially of indirect taxes. There is no research conduct on this drastic increase of phenomenon especially the level of satisfaction of GST registrants toward the TAP System and its determinants. RMCD does not know whether the GST registrants is satisfied with the system and any area which need further improvement on that TAP System.

Cheng et al. (2010) showed that Technology Acceptance Model (TAM) and Theory of Planned Behaviour (TPB) managed to explain online direct tax filing behaviours which able to show a correlation between the TAM and TPB features. They concluded that this is the best fitted model for online tax filing especially in establishing the e-government. Hence this study is conducted to investigate whether these two theories are applicable in indirect tax environment. Besides, this also leads to a need of the research to identify whether high usage of TAP System has positive correlation with users' satisfaction and the determinants drive the GST registrants in satisfaction.

The finding of this research will be used to improve on the determinants which cause the dissatisfactory of GST registrants and promote full utilization of TAP System on dealing with GST related matters. Besides, RMCD can also use the same determinants to enhance RMCD new system (uCustoms) which will be introduce to public in future.

1.5 Research Question

Research question relating to this study are:

a. What is the level of perceived attitude, subjective norms, behavioural control, perceived ease of use, perceived usefulness, intention to used TAP System and satisfaction on TAP System?
b. Do perceived attitude, subjective norms, behavioural control, perceived ease of use, perceived usefulness influence the intention to use TAP System among GST registrants?
c. Do intention to use TAP System influence GST registrants satisfaction on TAP System?

1.6 Research Objectives

The detailed objectives pertaining to this study are:

a. To identify level of perceived attitude, subjective norms, behavioural control, perceived ease of use, perceived usefulness, intention to used TAP System and satisfaction on TAP System.
b. To determine degree of attitude, subjective norms, perceived behavioural control, perceived ease of use, perceived usefulness in influence the intention to use TAP System.
c. To examine the intention to use TAP System influence the satisfaction of GST registrants towards TAP System.

1.7 Scope and Limitation of the Study

This study is targeted on GST registrants who visited GST Processing Centre and RMCD GST offices which located at Kuala Lumpur and Putrajaya. However, the

respondents are select randomly and may not reside in the Klang Valley areas such as Putrajaya, Cyberjaya, Sepang, Kuala Lumpur, Petaling Jaya, Shah Alam, Klang, Subang Jaya, Puchong, Ampang, Selayang, Cheras, Kajang, Gombak, and Hulu Langat. This study is unable to approach all the GST registrants as the detail of GST registrants is kept under Data Protection Act by RMCD.

1.8 Significant of Study

Satisfying user is a very difficult chore, however user satisfaction is important for every agency to further enhance their service provided. The findings of the study are expected to provide guidance for RMCD to further enhance TAP System performance which matches the Government's Information Technology Policy. Furthermore, this study will upgrade the TAP System services for GST registrants which subsequently will improve GST registrants' level of compliance. Thus, the intention of GST registrants to use TAP System will increase positively and indirectly increase compliance level towards RMCD.

1.9 Motivation of the Study

The main motivation of the study is there is limited research being carried out on the satisfaction of the TAP System and its determinants. Same focus area of research had been conducted in the direct taxes system but not in indirect tax in Malaysia. This is because the system is newly introduced parallel with the implementation of GST in April 2015. Besides, this study would like to understand the theoretical gaps behind the drastic acceptance of the TAP System by GST registrants. Therefore, this study aims to contribute the determinants on the successful implementation of TAP System

in order to further encourage the implementation of uCustoms system which will be implement by RMCD towards traders and customs brokers in future.

1.10 Definition of Key Terms

There is numerous of key term in this study. The definition of the key terms are as followed. 'TAP System' is defined as the Taxpayer Access Point System which is an online access portal of GST. 'GST' is defined as multi-stage consumption tax on goods and services (RMCD, General Guide, 2017).

1.11 Organization of the Study

This study consists of five chapters where Chapter 1 which consists of background of the study, research question, research objectives, scope, motivation and significant of the study. Chapter 2 reviewed the relevant literature of the variables on the study. Meanwhile Chapter 3 enlightened the research framework, hypotheses, research design, measurement, sampling of the study and research methodology of data collection. Chapter 4 discussed about the findings such as demographic profile of the respondents, interpretation of the analysis result, and result of hypotheses testing. To conclude, Chapter 5 provides discussion on the relationship between the variables and a recap of the findings. On top of it, this chapter also give the limitation of study and recommendation for the upcoming research.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Chapter two is discussed about the GST Tax implementation history in Malaysia, and review of research by authors on the theoretical model which is TPB and TAM where will be used in this study. It will explain the variables that will be used in this study such as attitude, subjective norms, perceived behavioural control, perceived ease of use, perceived usefulness, behavioural intention, and user satisfaction.

2.2 Goods and Services Tax Implementation in Malaysia

Malaysia has been collecting sales tax and services tax since 1972 and 1975 respectively. The sales tax only charged on the manufacturer based on the factory price of the goods. Sales tax was a multi rate system with three rates which are 5%, 10% and 20%. Whereby, services tax was levied at 6%. These taxes were not comprehensive as it did not apply to many goods and services and the general exemption was based on threshold that varied considerably by industry (Thornton & Kannaa, 2014).

In Budget Speech 1989, YB Tun Daim Zainuddin, the then Minister of Finance indicated there is merit in considering Value Added Tax as sales tax and services tax had numerous of inherent weakness. In Budget Speech year 1993, YB Dato' Seri Anwar Ibrahim, the Minister of Finance of that time repeated that consumption tax system contained weaknesses and expressed an intention to integrate and reform the existing sales and services tax into a consolidated tax which to be called as Sales and

Services Tax. Neither of these announcements had indications on the time of implementation (Thornton & Kannaa, 2014).

In year 2005 Budget Speech, YAB Dato' Seri Abdullah Bin Ahmad Badawi, the Prime Minister cum Minister of Finance indicated that implementation of GST will be effective on 1 January 2007, but an indefinite deferment was announced in 2006. In Budget Speech year 2010, YAB Dato' Seri Mohd Najib Tun Abdul Razak, the Prime Minister together with Minister of Finance announced that Government is in the final phase study about the implementation of GST. In December 2009, GST Bill was tabled in the Parliament for the First Reading, but subsequent reading was deferred. In year 2012, Minister of Finance proposed 62 amendments to be made to the Bill and invited comments on that matter (Thornton & Kannaa, 2014).

In 2014 Budget Speech, YAB Dato' Sri Mohd Najib Tun Abdul Razak, announced that GST would be implemented effective 1 April 2015 and offered numerous benefit, including reduction in corporate and personal income tax rates in order to mitigate the effect of GST implementation. An amended GST Bill was tabled in April 2014, which passed through all three reading in Parliament and gazetted as the GST Act 2014 on 19 June 2014 (Thornton & Kannaa, 2014).

Similar to many other countries, the implementation of GST in Malaysia was not without objections. This is because Malaysia GST is very complicated as it adopted a multi rate system (Thornton & Kannaa, 2014). GST is replaced Sales Tax, hence the consequence of GST implementation on prices which consumer use daily is hard to be predict. Generally, goods that were formerly not charged Sales Tax will increase in

price after GST implementation. Goods that were formerly charged a higher rate of Sales Tax might not see obvious price changes and some may even decrease in price (Chan, 2015). It happened on the services provided in Malaysia, where previously does not charge Services Tax but will charges GST after implementation. This is because GST is mandatory for business with a taxable turnover (annual sales) above RM 500,000.00. Business with a taxable turnover under this threshold do not have to register but can elect for a voluntary registration.

Overall, business will face additional compliance cost as they need to face additional paperwork as they are legally to maintain payment records, calculate GST, file tax return and remit tax collection on regular basis to the RMCD (Chan, 2015). Although business will face additional cost, economists still treated GST as a fair and efficient tax system which will place all business on the same level of playing ground (Thomas, 2017).

2.3 E-filing implementation in Malaysia

IRB was the first government agency introduced the e-filing system. Through this e-filing system, it lets taxpayers to submit their income tax online which act as another way compare to the usual way which is manual paper submission. IRB introduced the system in 2006 and had progressive improvement on the system. Through implemented e-filing system, taxpayers are able to integrate tax calculation, tax filing and tax payment, which this is the main benefit compare to the traditional manual paper submission procedure (Ambali, 2009).

There are advantages on IRB after they introduced e-filing system, which is the agency become more effective in processing and operational task relating to tax filing return. Besides, it also reduces the man power and time required to screen the tax return to ensure that the data has manually scan and key in into the IRB's database. Hence, government implemented e-filing system as it will modernize the process, enhance the accuracy of the tax returns, and decrease transcribing error that always occurred in manual base system. Through e-filing system, it also inspires voluntary compliance among taxpayers in their filing return. It also provides flexibility for taxpayers to file their return anytime at wherever place within the tax filing period (Ambali, 2009).

Since 2006, tax payers are given opportunity to choose between internet based or manual to submit their tax returns. However, the number of taxpayers use e-filing system is far below anticipation at the beginning phase of introducing this system (Ambali, 2009). According to the newspaper The Star on 22nd April 2008, 448,742 out of 6.4 million taxpayers in Malaysia use e-filing system (Izatun, 2008). The system had slowly acceptable and showed overwhelming responses especially from young taxpayer in year 2015 (Yuen, 2015).

After IRB had introduced this e-filing system, RMCD followed the government policy for the e-filing system named TAP System on indirect tax which kicked off during the implementation of the GST. However, there is overwhelming acceptance of this system since the introduction of this system in year 2014.

TAP System which introduced by RMCD not only can perform e-filing for GST return, GST payment but also allows public to register as a GST registrant. This system also

granted account representative such as accountant, bookkeeper and tax agent as third party to access the TAP System on behalf of the GST registrants (RMCD, TAP FAQ, 2017).

Declaring GST through online submission of GST return using TAP system is more convenient and faster compared to paper submission of GST return. This is because GST registrants are required to download the form from RMCD website and fill up the tax information and posted or walk in submit the paper GST return to RMCD Processing Centre at Kelana Jaya, Kuala Lumpur. Besides that, time consumption to make the submission of GST return through TAP System is estimated average 30 minutes, which is time save compared to submission the GST return via traditional methods. It totally reduce the inconvenience of declaring the GST to RMCD.

2.4 Theoretical Model

There are few theories try to clarify the relationship between attitudes, user beliefs, intentions, and actual system use. The theoretical models are Theory of Reasoned Action, Theory of Planned Behaviour, and Technology Acceptance Model.

TPB comprises factors of attitude, subjective norms, and perceived behavioural control, meanwhile TAM embraces perceived usefulness and perceived ease of use. Empirical result of research done by Cheng et al. (2010) proved that there is significant correlation between TAM and TPB factors as both factors successfully united to illuminate online tax filing behaviours. Attitude was the main feature affecting the online tax filing, however it also effected by perceived usefulness and perceived ease of use.

In the online banking adoption point of view, there is an empirical result proved that attitude, perceived behavioral control, subjective norms, perceived usefulness, and perceived ease of use showed positive relationship and important determinants in influence the consumer to accept and use the internet banking (Safeena, Date, Hundewale, & Kammani, 2013)

2.4.1 Theory of Reasoned Action

Theory of Reasoned Action (TRA) is a social psychology model which explain human behaviour. It presumes that individual is rational and make systematic evaluation of information available to them. TRA include variable of attitude, subjective norms, behavioural intention and actual behavioural (Fishbein & Ajzen, 1975). TRA is universal model which theorizes that an "a person's performance of a specific behaviour is determined by his or her behavioural intention to perform the behaviour" (Davis, 1989).

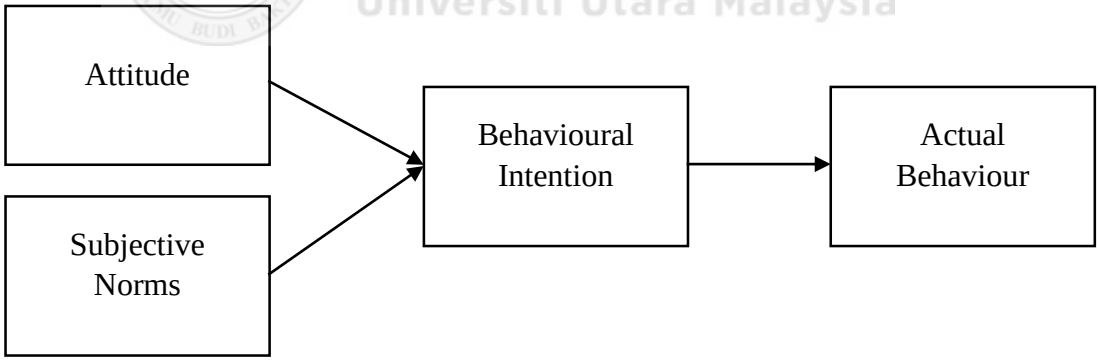

Figure 2.1
Theory of Reasoned Action (Fishbein & Ajzen, 1975)

2.4.2 Theory of Planned Behaviour

Theory of Planned Behaviour (TPB) is a theory which link beliefs and behaviour and explained human behaviour. It was projected by Ajzen I. (1985) which expanded from the TRA by include an additional factor which is perceived behavioural control (Ajzen

I. , 1991). It was developed on the attitude, subjective norms, and perceived behaviour control such as opportunities, skills and resources which needed to operate the system also influence behaviour of person to use the system. This theory is one of the most influential models in predicting behavioural intentions and behaviours which being validated in the behavioural domain.

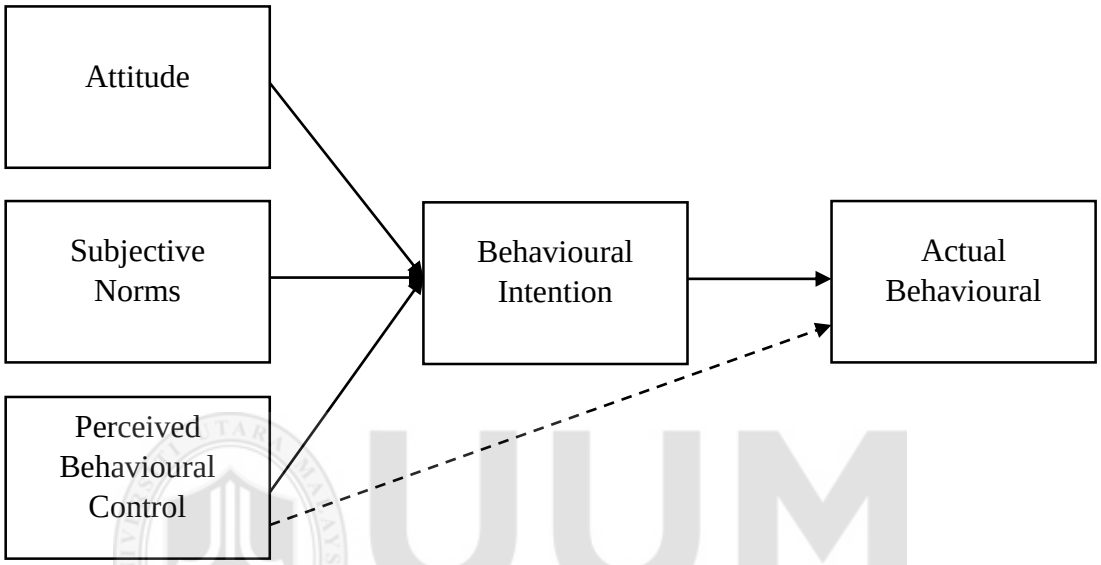

Figure 2.2
Theory of Planned Behaviour (Ajzen I. , 1991)

TPB has applied in numerous field such as advertising campaigns, public relations, and healthcare. Research done by Fu, Farn and Chao (2006) on intention of online tax filing had extended the idea of TPB as the main contextual and they recommend that perception of information technology would also influence taxpayers to file the tax online. Besides that, results from the research performed by Hung, Chang and Yu (2006) showed that the major factors affecting taxpayers accept the online tax filing and payment system were subjective norms, attitude, and perceived behaviour control. They also stated that TPB provide strong framework for predicting Taiwanese acceptance of e-Governemnt services esepcially in online tax filing and payment system.

However, Ajzen I. (1991) decribed this model as a open model which open for additional predictors which capture significant amount of the variance in intention and behaviour after the theories of the original variable taken into account of the model.

2.4.2.1 Attitude

Fishbein and Ajzen (1975) defined attitude as a person's own performance of the behaviour. In another words, attitude is a person's positive or negative valuation of self-performance of precise behaviour. The concept is the degree to which act of the behaviour is positively or negatively esteemed.

From taxation context, there is a study conducted on the roles of fairness in tax compliance among taxpayers in Malaysia showed that attitude is highly influential in taxpayers' compliance level (Saad, 2009). However, a study on the intention and behaviour of tax payment compliance that carried out at the West Sidoarjo Office, Indonesia showed attitude does not be the factor that influencing the tax compliance intention (Salman & Sarjono, 2013).

From e-filing acceptance point of view, Hung et al. (2006) showed that variance in individual intention towards accepting the online tax filing and payment system at Taiwan is large portion explained by attitudes. The study showed that the attitude is heavily influenced by additional factors such as perceived ease of use and risk. Besides, study conducted by Cheng et al. (2010) showed that attitude was the primary factor that affecting online tax filing, which it will lead towards the behaviour intention subsequently turn into intention and the actual usage.

2.4.2.2 Subjective Norms

Subjective norm is a function of a set of normative belief (Fishbein & Ajzen, 1975). In another word, subjective norm is a person's view about behaviour which is affect by the significant judgment of others such as parents, spouse, teachers, friends, and etc (Cheng et al., 2010). These group of people will highly influence the person to complete their behaviour as they will provide opinion, support or suggestion that encourage the person to act specific behaviour (Bidin, Md. Idris & Mohd Shamsudin, 2009). Besides that, Bidin and Mohd Shamsudin (2013) concluded that subjective norms was positively significant on behavioural intention to comply with GST.

Subjective norms are having positively significant relationship with the intention to use online tax filing and payment system at Taiwan for non-adopters and it has little effect for adopters' adoption intention. This is because adopter may percieve subjective norms as a unimportant matter (Hung et al., 2006). Study perform by Cheng et al. (2010) showed that subjective norms also have the positively significant influence taxpayers' online tax filing at Taiwan.

2.4.2.3 Perceived Behavioural Control

Perceived behavioural control remarks individual's perceived ease of accomplish certain behaviours. Behaviour occurs mostly from individual's willingness as individual will make the decision based on his or her preferences (Cheng et al., 2010)). Ajzen I. (1991) found that a person will has absolute power to control the internal and external factors in TPB. It will influence the behavioural intention and subsequently influence the actual behavioural. Shih and Fang (2004) concluded that perceived

behavioural control has significant outcome on the behavior intention of using internet banking in Taiwan.

According to the study performed by Hung et al. (2006), perceived behavioural control have significant effect on adopters' intention to use the online tax filing and payment system at Taiwan. In addition of that, perceived behavioral control also have little effect on non-adopters intention to use the online tax filing and payment system at Taiwan. An empiral study of online tax filing acceptance at Taiwan showed that perceived behavioral control have positive influence at taxpayers' intention on online tax filing (Cheng et al., 2010)).

2.4.2.4 Behavioural Intention

Behavioural intention is the degree which tax payers intends to use the technology of e-filing in preparation and submission of return (Davis, 1989). Meanwhile, Cheng et al. (2010) defined behavioural intention is a signal of a person's willingness to do a behaviour and assumed to be immediate antecedent of behaviour. Behavioural intention is important to study on the intention as people acceptance could improve technology efficiency and effectiveness.

Research conducted by Ambali (2009) stated that there is a strong connection between intention to continue using e-filing system and the factor influence the user to use e-filing system such as usefulness and eases of use. Nevertherless, the finding also showed that the gender of the user is highly affected on the intention to use the system. Chen et al. (2015) also concluded in their research that behavioural intention has significant effect in the adoption of e-government services in Philipines.

2.4.3 Technology Acceptance Model

Technology Acceptance Model (TAM) also adopted TRA in discover the information technology acceptance. Both TAM and TRA have strong behavioural fundamentals which presume people's intent to act or they will be permitted to act freely without limitation (Davis, 1989). However, TAM does not contain the element of subjective norms from TRA (Bradley, 2009). Therefore, TAM was broadly used and recognized to clarify the relationship between perceptions and technology used (Agarwal & Prasad, 1999). It also widely used to investigate and identify determinants of user acceptance (Yaghoubi, Kord, & Shakeri, 2010).

TAM define that people agree to take a system if they believe on the system. The believed on perceived usefulness and perceived ease of use is the key independent variable which will influence mostly on user's attitudes on the intention to use information technology (Ilias, Razak & Yasoa', 2009; Davis, 1989).

Perceived usefulness is well-demarcated as the user's perception of the degree to use the system which will enhance their performance in the workplace, while perceived ease of use defined as the user's perception of the amount of exertion they needed in order to use the system (Davis, 1989). Bradley (2009) also stated that perceived usefulness and perceived ease of use is directly inspire user's attitude towards the use of new technology which influence the user's behavioural intention to use it.

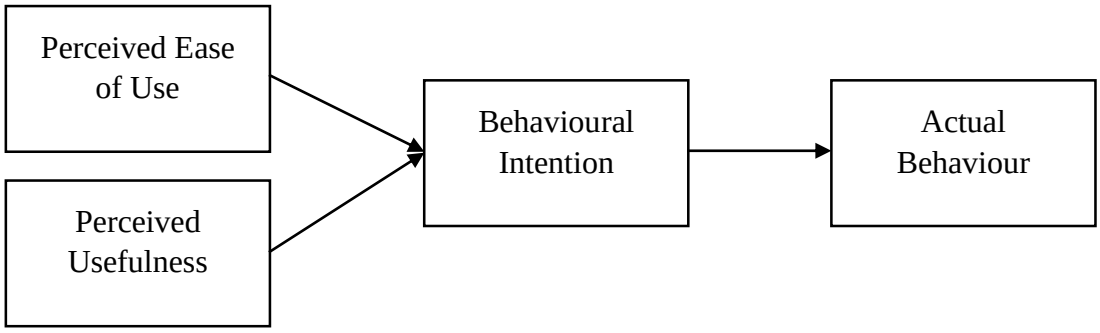

Figure 2.3
Technology Acceptance Model (Davis, 1989)

The perceived usefulness will reflect the belief of using technology will directly increase the performance. From the theoretical postulation, it is possible to conclude that behavioural intention to use, continuing to use and the actual usage of it is mutually determined perceived usefulness and perceived ease of use (Davis, 1989).

Research done by Venkatesh and Morris (2000) showed that there is a significant influence of perceived ease of use and perceived usefulness on behavioural intention. In term of citizen perspect on e-government services, perceived ease of use and perceived usefulness also found noteworthy effect (Carter & Belanger, 2005). Ilias et al. (2009) found that there is strong correlation between attitude and TAM determinants namely perceived usefulness and perceived ease of use when they doing survey on the taxpayes at higher learning insitution in Labuan on the e-filing system.

However in internet banking context, research conducted by Yousafzai, Foxall and Pallester (2010) showed that TAM is superior compare to TPB in explaining the variance in actual behavior. This is due to TAM used 2 major variables which are perceived usefulness and perceived ease of use which can be applied to any technology context.

2.4.3.1 Perceived Ease of Use

According to Davis (1989) perceived ease of use is second factor on intention to use a specific technology. Meanwhile Rogers (1983) defined that perceived ease of use as degree where advanced technology is appearently not difficult to pick up, operate and understand.

Research done by Wang (2002) noticed that perceived ease of use influence most of the people intention on e-filing compare perceived usefulness. Nevertheless, research done by Chang et. al (2005), perceived ease of use have significant impact on attitude hence influence on behaviour intentions. According to Kim, Chun and Song (2009), they also conclude that perceived ease of use is influenced behavioral intention and user satisfaction. Finding from Gupta et al. (2015) also concluded that perceived ease of use also have significant impact on the tax payer behavioral intention to adopt the online tax filing.

In order to have high perceived ease of use, government should provide a more user friendly online filing system such as modest operation and easy to understand web pages (Ramayah, Yusoff, Jamaludin, & A, 2009).

2.4.3.2 Perceived Usefulness

Perceived usefulness is a primary determinant of intention to use a certain technology (Davis, 1989). Fu et al. (2006) found out that perceived usefulness influence the most in behavioral intention. Besides, finding from Che Azmi and Ng (2010) showed that perceived usefulness and perceived ease of use are both the same important to influence taxpayer's perception on electornic tax-filing system. However Chang et. al

(2005) has concluded that perceived usefulness has no direct relationship on the behavior intention. However, it has significant influence on attitude which subsequently having indirect impact on behavior intention of using the system.

Besides that, an empirical research found out that perceived usefulness has significant relationship with the behavioural intention which affect Taiwan's people to adopt e-banking system (Wang et al., 2003). It also supported by the research conducted by Polatoglu and Ekin (2003) that perceived usefulness is greatly influence the e-banking acceptance by users in Turkish. Furthermore, research by Chen et al. (2015) on Philipine's e-filing system also concluded that perceived usefulness is significant determinant in determining user satisfaction and intention to use the system. Moreover, perceived usefulness also positively associted with taxpayers behavioral intention to adopt online tax filing in emerging economy (Gupta et al., 2015).

2.5 User Satisfaction

User satisfaction is defined as a sum of one's feeling and attitude towards a variety of aspects affecting the situation (Bailey & Pearson, 1983). Yet, Seddon (1997) pointed out that user satisfaction is subjective valuation of various moments, which evaluated on a pleasant and unpleasant situation. Hence, user satisfaction plays a crucial role on customer behaviour. When user enjoy using the system, there are higher probability for them to continue the same behaviour.

Ambali (2009) recommended that e-filing system need to be improve in order to maintain the user satisfaction and continuity to use the system. There are few criterias

government need to fulfilled in order the tax payer remain to use the e-filing system which are ease of use, usefulness, security of the system and facilitating conditions.

According to the research conducted by Gupta et al. (2015), there is a strong positive significant relationship between taxpayers' behavioral intention to adopt online tax filing and their satisfaction in emerging economy. The result found out that taxpayers were more willing to adopt online tax filing system when their perceived level of satisfaction with online tax filing system is high.

Research on intention to use Facebook by Praveena and Thomas (2013) concluded that user satisfaction cannot be ignored as it will leads to the continuance intention to use Facebook. User satisfaction was postively affects the intention to use Facebook. Moreover, an empirical study on Taiwan's electronic industry concluded that there is a significant connection between the system usage and user satisfaction (Hou, 2012).

2.6 Summary

As the summary for literature review, TPB and TAM showed the strong framework and relationship toward the adoption of online tax filing in many countries. It showed that behavioural intention is influence by attitude, subjective norms, perceived behavioural control, perceived ease of use, and perceived usefulness. In return, the behavioural intention will reflect human actual behavioural and indirectly affect their satisfaction towards the system.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

Chapter three is to discuss about the research design and methodology used in the research. It also provides outline of the research study, formulate the research framework, design of hypotheses, instrument selected for the survey, population of the study and methods of data collection. Besides, this chapter also discuss on the result of pilot test which focus on the result of reliability and validity of the instrument towards each variable.

3.2 Research Framework

Research frameworks for this study is based on TPB and TAM. The study has five independent variables (attitude, subjective norms, perceived behavioural control, perceived ease of use, and perceived usefulness) and two dependent variables (intention to use TAP System and user satisfaction towards TAP System).

The determination of this study is to identify the factors from TPB and TAM which will influence the GST registrants to use TAP System, and their satisfaction level towards the TAP System. A quantitative method will be used to achieve the objective of the study. This is to ensure the collected data were reliable and valid. Hence, a set of survey form was developed as instrument for this study.

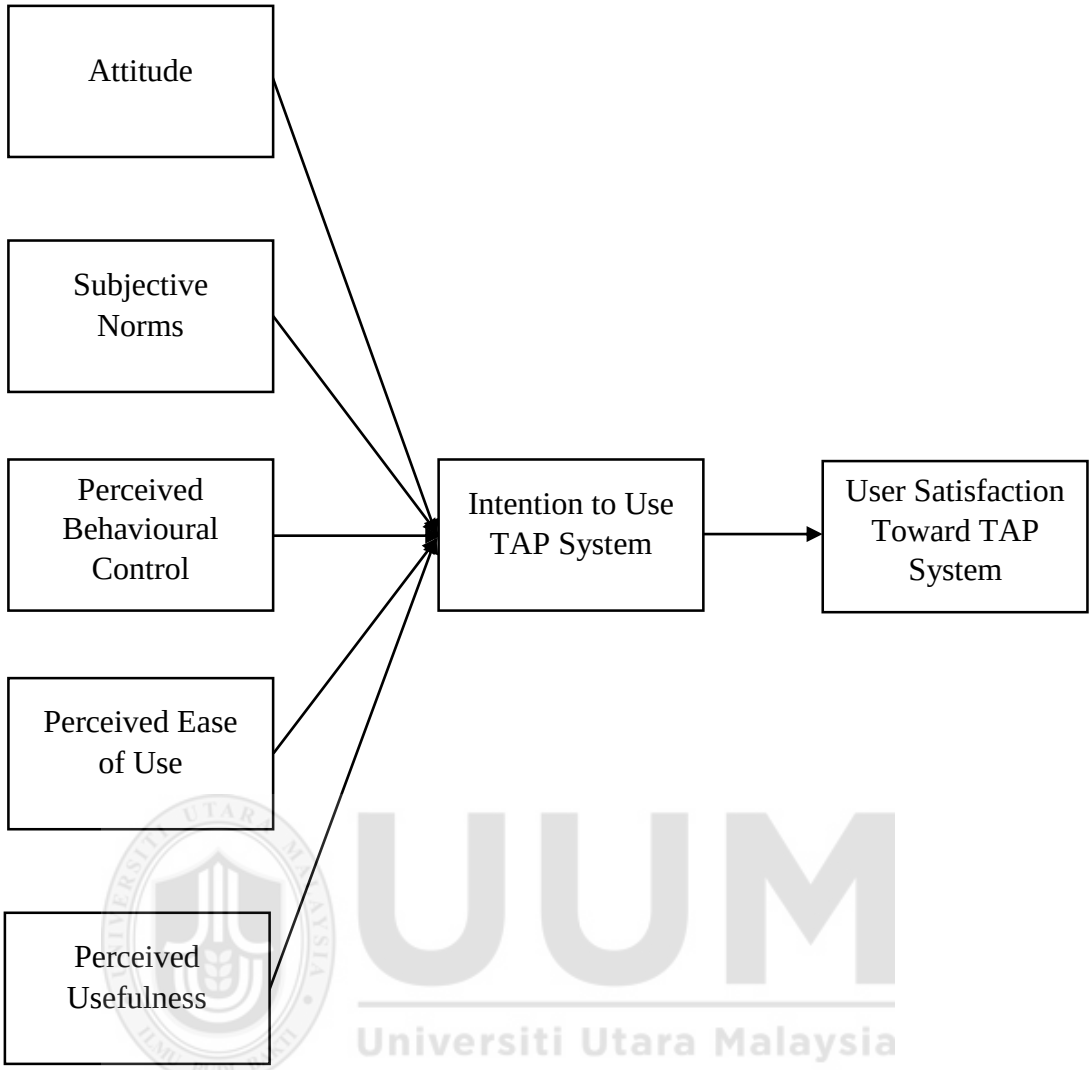

Figure 3.1
Proposed research model for GST Registrants' Satisfaction TAP System and its Determinants

3.3 Research Hypotheses

GST registrants will be affected by the internal factor such as the registrant's own attitude and external factor such as pressure from environment, chances, security problem, collegues, social practices or times. Hence, these two factors will positively influence behavioral intention of usage of TAP system and indirectly influence their satisfaction towards TAP System. Hung et al. (2006) showed that attitude and subjective norms showed the positive relationship toward the intention to adopt online tax filing. Therefore, this study would like to test corresponding hypotheses as below.

H1. There is a positive relationship between attitude and intention to use TAP System

H2. There is a positive relationship between subjective norms and intention to use TAP System

Besides that, perceived behaviour control was the origins of the individual's view on adjustment, modification and usage of online system (Hoffman & Novak, 2006). Perceived behavioral control showed the positive influence on online tax filing at Taiwan (Hung et al., 2006). Therefore, this research would like to investigate the information and function available on the TAP System which would be able to please the needs of GST registrants. Hence, perceived behavioural control will affect the intention of the GST registrants to use TAP System. The study formulate the following hypotheses to be tested.

H3. There is a positive relationship between perceived behavioural control and intention to use TAP System

When the individual learn the system faster, the filling efficiency and precision will be increase. Tax payers can complete tax filing faster when they perceive the system are ease of use (Fu et al., 2006). Perceived ease of use have showed positive influence on the tax payer behavioral intention on adopt the online tax filing. Therefore, this study would like to know whether once GST registrants perceive that the system is easy to use, it meant they are sufficient understanding about the methods of submission GST return and able to operate the system. Their willingness to use the system will indirectly affect their satisfaction towards TAP system. Therefore, this study present the folowing hypothesesto be tested.

H4. There is a positive relationship between perceived ease of use and intention to use TAP System

Chang et. al (2005) had concluded that perceived usefulness has no direct relationship on the behavior intention. However, research done on Philipine e-filing system showed that perceived usefulness have positive influence on the intention to used online tax filing (Chen et al., 2015). Hence, this study would like to investigate whether higher degree of perceiving usefulness from the TAP System would make GST registrants think that the system can upsurge the efficiency and handiness of submit GST return. It will increase the intention of GST registrants toward the usage of TAP System. When the perceived usefulness is high, their intention to use will be influence positively. The study formulate the hypotheses below to be tested.

H5. There is a positive relationship between perceived usefulness and intention to use TAP System.

In e-government services context, people can be satisfied when their needs and wasn't are considered and prioritized in designing the systems that deliver such services. Gupta et al. (2015) found out that there is a positive relationship between taxpayers satisfaction and behavioural intention in adopt online tax filing in an emerging economy. In this case, through the system, GST registrants are able to gain a lot of benefits include time saving and cost of travelling. It is expected high intention to use the TAP System will enhance the satisfaction of toward the system. Hence, the study presents the following hypotheses.

H6. There is a positive relationship between intention to use TAP System and satisfaction towards TAP System.

3.4 Research Design

This study is to identify level and degree of perceived attitude, subjective norms, behavioural control, perceived ease of use, perceived usefulness, intention to used TAP System and satisfaction on TAP System. Besides, this study would also examine the intention to use TAP System influence the satisfaction of GST registrants towards TAP System. A quantitative research design was used by distributing the survey to the respondents. This study adopted cross sectional research design where the collection of data was done at a single point in time. RMCD Putrajaya and RMCD Kuala Lumpur were selected for the areas of the study as both locations are located in Klang Valley where high number of GST registrants registered at these two locations.

3.5 Operational Definition

There are seven variables being used in this study. Definition of each variable is defined as followed. "Attitude" is defined as the person positive or negative valuation of the self-performance of specific behaviour. "Subjective norm" is defined as the person's perception on the most important person to him think he should or should not perform the behavioural. "Perceived behavioural control" is defined as the person performance of specific behavioural is determine by his intention to perform that behaviour. "Perceived ease of use" is defined as the person perceived using the TAP System will make him free from effort. "Perceived usefulness" is defined as the person perceived using the TAP system will enhance his performance in the work. "Intention to used TAP System" is defined as the person willingness to use the TAP System in their declaration of GST return. "User Satisfaction" is defined as the person satisfaction level after usage of the TAP System (Chang et al., 2005; Hung et al., 2006; Gupta et al., 2015).

3.6 Measurement

The research data is collected through a quantitative method which is a short survey form consists of 5 pages. Survey form was the main tools to collect data from the GST registrants. It is a new instrument with some modifications according to seven variables using five-point Likert scale which ranging from "1" for "strongly disagree" to "5" for "strongly agree". The survey form has two sections namely demographic section and responses section on GST registrant's satisfaction on TAP System and its determinants.

Demographic section consists of gender, age, race, academic qualification, type of business, and business sector. Meanwhile responses section on GST registrants' satisfaction on TAP System and its determinants consist seven variables of interest in this study which are attitude, subjective norms, perceived behavioural control, perceived ease of use, perceived usefulness, intention to use TAP System, and user satisfaction. Table 3.1 showed a total of 24 questions are designed according to the seven variables.

Table 3.1
Total Items According to Variables

Variables	**Total Items**
Attitude	3
Subjective Norms	2
Perceived Behavioural Control	2
Perceived Ease of Use	5
Perceived Usefulness	6
Intention to Use TAP System	3
User Satisfaction	3
Total	**24**

The questions of variables attitude, subjective norms, perceived behavioural control, perceived ease of use, perceived usefulness, intention to use TAP System and TAP System usage were adopted from the study done by Cheng et al. (2010). On the others hand, the question for variable user satisfaction was adopted from the study done by Gupta et al. (2015).

3.6 Sampling

Rules of thumb for confirm the sample size are sample size must larger than 30 and less than 500 as this range are suitable for most research. On the other hand, for research conducted using multivariate regression analysis, sample size are preferably ten times or more than the number of variables in the study (Roscoe, 1975). According to Hair et al. (1998), a accurate and proper sample size for generality purposes is 15 to 20 for each variable. Hence for 7 variables in the study, the sample size should have at least 140 respondents (20 respondents x 7 variables).

3.7 Data Collection Procedure

Distribution of the survey forms is using convenience sampling technique at GST Processing Centre and RMCD GST office at Kuala Lumpur and Putrajaya as details of GST registrants according to the state was unable to obtain from RMCD due to Data Protection Act 2010. In addition of that, convenience sampling is the cost-effective way to collect data. The convenience sampling was used to obtain the information on the purpose of the tax payer to use tax filing (Ramayah et al., 2009).

A total of 200 survey form is distributed and placed at the GST Processing Centre and RMCD GST office at Kuala Lumpur and Putrajaya. The respondent will be selected if there are GST registrants and visited GST Processing Centre, RMCD GST office at

Kuala Lumpur and Putrajaya. The survey is personally handed to the respondents and collected after they completed the survey. Target of location is placed at these three locations due to majority of the GST registrants was registered at the Klang Valley area and they will approach to the nearby customs office to seek for advice and consultation regarding GST related matters. Besides, GST Processing Centre is the only payment counter to receive the GST from GST registrants and receive the GST return who download the form from RMCD official website and submit the GST return manually.

A total of 180 survey forms were collected from the GST registrants during the period of two months from October 2017 to December 2017. Number of respondents collected has fulfilled the rules of thumbs number one that 180 is larger than 30 and less than 500 and more than the sample size required according to numbers of variables which is 140 respondents.

3.8 Data Analysis

Data collected was analysed via the Statistical Package for Social Science (SPSS, version 20) for statistical analysis. Statistical technique such as descriptive analysis, reliability test, normality test, factor analysis, and multiple regression analysis were used to analyse the collected data.

3.8.1 Descriptive Analysis

Descriptive analysis is used to explain the basic structures of the data in the study. It provides modest summary about the sample such as mean, median, standard deviation, and range of score for the profile respondents which collected. For this study, descriptive analysis is used to analyse the demographic information of the respondents.

3.8.2 Reliability Analysis

Reliability analysis is determined by finding the proportion of systematic variation in a scale. It determines the relationship of the items within the variables. If the scale yields result is high, means the relationship within the items in the variables is high. If the result is high, it indicates that the study is reliable. This analysis permits to study the characters of the measurement scale and the items which comprises under the scale. Intra-class correlation coefficients are used to figure the inter-rater reliability estimates.

Cronbach's alpha was used to understand the reliability of the items measuring for each of the variable. Cronbach's alpha is calculated in terms of the average intercorrelations between the variables. Cronbach's alpha in the reliability test shown equal or more than 0.5, the survey form is useable. If the Cronbach's alpha less than 0.60 considered to be poor, while those is in the range of 0.70 is considered adequate, and those over 0.80 is good (Sekaran, 2009).

3.8.3 Factor Analysis

Factor analysis is a data reduction technique. It is a defined concept which using several scales such as Likert Scale. Mean score of the responses in each item is taken as respondents' perception. Factor loading are used to measure the items in the variables whether suitable with the variables measure. It indicated the strength of relationship of each variable to underlying the specific factor.

Factor Analysis was conducted using Principle Component Analysis (PCA) with rotation on all the question in each variable. In PCA, all variance in the variables will be used to produce small number of linear combination from the original variables in

the way of most variability in the correlation's pattern. The measurement is analysis through Kaiser-Meyer Olkin (KMO) and Barlett Test of Sphericity (BTOS). KMO is functioned to examine the capability of the sample, while BTOS is to identify the rightness of factor analysis (Hair et al., 1998). KMO values of all variables must exceeded the threshold value of 0.5. In addition of that, Bartlett's tests of all variable are significant if p is less than 0.01.

3.8.4 Inferential Analysis

3.8.4.1 Correlation Analysis

Correlation analysis is a statistical tool to study the level and direction of relationship between two variables. It clarified the strength relationship between two variables and inter-correlation among variables. Pearson Product Moment Correlation is used for parametric data which meets the assumption of normal distribution while Spearmen Rank Order Correlation is used for non-parametric data.

3.8.4.2 Multiple Regression Analysis

Multiple regression is a statistical methodology which used for predicting value of dependent variables from a collection of independent variable (Johnson & Wichern, 2002). Multiple regression is a known and appropriate statistical test to identify the relationship between independent and dependent variables. It also known as realistic, practical, and powerful method for research conducts on science of behaviours (Kerlinger & Lee , 2000).

3.9 Pilot Test

A minimum of 30 respondents is sufficient to validate the survey form (Burn & Bush, 1998). The main objective to perform the pilot test is to identifies and determine the need to redesign the survey form or likewise. Internal consistency and reliability test of the survey instrument is tested via Cronbach's alpha. A total of 30 respondents was collected on 26 October 2017.

3.9.1 Reliability Result

Among the 30 respondents collected, Cronbach's alpha is used to test the reliability of the items measuring each of the variables such as attitude, subjective norms, perceived behavioural control, perceived ease of use, perceived usefulness, intention to use TAP System, and user satisfaction towards TAP System. Overall the reliability of this study is good which is above 0.50 as it ranges from 0.634 to 0.968 as tabulated in the Table 3.2. According to Sekaran (2009), the study is considered to be accepted.

Table 3.2
Reliability Test of the Pilot Test (n=30)

Variables	No. of Items	Cronbach's Alpha
Attitude	3	0.634
Subjective Norms	2	0.958
Perceived Behavioural Control	2	0.697
Perceived Ease of Use	5	0.930
Perceived Usefulness	6	0.968
Intention to Use TAP System	3	0.954
User Satisfaction	3	0.963

3.9.2 Validity Result

Validity result are analysis using factor analysis. Factor analysis is conducted in this pilot test which using PCA with varimax rotation on all the items in each variable which are attitude, subjective norms, perceived behavioural control, perceived ease of use, perceived usefulness, intention to use TAP System, and user satisfaction towards TAP System. The result shows that the KMO is above the threshold 0.50 for all the variable which ranges from 0.500 to 0.833, and the p-value is 0.00 indicate the analysis are significant. Positive results of these two tests indicate that the survey instrument have high construct validity and can be proceed for factor loading analysis. Table 3.3 shows the results of factor analysis for the pilot study.

Table 3.3
Factor Analysis of the Pilot Test (n=30)

Variables	**No. of Items**	**Number of Factors**	**KMO**	**BTOS (p-value)**
Attitude	3	1	0.516	0.00
Subjective Norms	2	1	0.500	0.00
Perceived Behavioural Control	2	1	0.500	0.00
Perceived Ease of Use	5	1	0.827	0.00
Perceived Usefulness	6	1	0.833	0.00
Intention to Use TAP System	3	1	0.744	0.00
User Satisfaction	3	1	0.772	0.00

CHAPTER FOUR

FINDINGS

4.1 Introduction

Chapter four enlightens the outcomes of the survey form given to respondents. The result and analysis are prepared statistically, and the calculation based on the flow of the previous chapter. This chapter start with the descriptive analysis result, follow by the reliability test and factor analysis result. Lastly, the multiple regression analysis result.

4.2 Response Rate

A total of 200 surveys were placed and distributed at the GST Processing Centre and RMCD GST office at Kuala Lumpur and Putrajaya from October 2017 to December 2017. Before start to analyse the data, data screening process has been carried out to ensure there is no data error or any scores is out of range (Pallant, 2011). Data screening outcome showed that there is no outliers found among the collected survey form. Table 4.1 shows 180 respondents completely answered the survey out of 200 survey form distributed. Number of respondent collected has fulfilled the rules of thumbs, therefore sufficient to represent a valid analysis. Out of the 180 survey forms collected, all the response of the result was used in statistical analysis.

Table 4.1
Response Rate of Survey Distributed

Survey	Frequency	Percentage
Total Survey Distributed	200	100.0%
Complete	180	90.0%

4.3 Respondent's Profile

Descriptive analysis test was conducted to explain the profile of the respondents in their demographic section which consists of sex, age, race, academic qualifications, type of business and sector business. Descriptive analysis will be offered in the form of frequency and percentage as shown in Table 4.2.

Table 4.2
Descriptive Analysis of the Demographic Sector (n=180)

Items	Frequency	Percentage (%)
Sex		
Male	72	40.0
Female	108	60.0
Age		
20 – 30 Years	58	32.2
31 – 40 Years	79	43.9
41 Years and above	43	23.9
Race		
Malay	56	31.1
Chinese	92	51.1
Indian	20	11.1
Other	12	6.7
Academic Qualification		
Primary School	3	1.7
Secondary School	26	14.4
Matriculation / STPM / A-Level	19	10.6
Bachelor Degree	98	54.4
Master Degree	20	11.1
PhD	3	1.7
Others	11	6.1
Type of Business		
Sole Proprietor	44	24.4
Partnership	28	15.6
Sdn Bhd	97	53.9
Berhad	11	6.1

Items	Frequency	Percentage (%)
Business Sector		
Health, Education, Government, Local Authority and Statutory Body, NGO, Wealth Fare and Utility	11	6.1
Manufacturing, Retailing, and Warehouse	48	26.7
Property, Construction, and Professional Services	56	31.1
Finance, Entertainment, and Tourism	21	11.7
Transportation, e-commerce and International Services	9	5.0
Special Scheme, Agriculture, and Petroleum	4	2.2
General	31	17.2

Respondent of GST registrants consists of 60.0% of female and 40.0% of male. Among them, majority is age between 31 to 40 years old which stand for 43.9%, followed by 20 to 30 years old (32.2%) and 41 years old and above (23.9%). In terms of the race for the respondents, 51.1% of the respondents are Chinese, followed by Malay which stand for 31.1%, Indian at 11.1% and others 6.7%. Generally, of the respondents having academic qualification above degree level. There are 98 respondents which are 54.4% of the respondents are having bachelor of degree.

Out of the 180 respondents, there are 97 responses (53.9%) that the GST registrants are having Sdn Bhd business, followed by the 24.4% of the respondents is having Sole Proprietor business. In terms of the sector of the business among the respondents, there are 31.1% of the respondents are from property, construction, and professional services, 26.7% from manufacturing, retailing and warehouse, 17.2% from general, 11.7% from finance, entertainment and tourism, and balance is from other sectors.

4.4 Descriptive Result

Descriptive result of each items in each variable is analysed as tabulated in Table 4.3. It showed minimum, maximum, mean, standard deviation values of each variables.

Table 4.3
Descriptive Analysis of Each Item According to Variables (n=180)

Variables	Minimum	Maximum	Mean	Standard Deviation
Attitude	1	5	4.063	0.660
Subjective Norms	1	5	3.717	0.870
Perceived Behavioural Control	1	5	3.833	0.882
Perceived Ease of Use	1	5	3.970	0.687
Perceived Usefulness	1	5	3.969	0.686
Intention to Use TAP System	1	5	4.107	0.716
User Satisfaction	1	5	3.980	0.738

From Table 4.3, it showed the mean scores for each independent and dependent variable are above mid value which is above 3.0 where the minimum mean is 3.717 and maximum mean score is 4.107. Independent variables such as attitude, subjective norms, perceived behavioural control, perceived ease of use, and perceived usefulness have mean score above the average infers that these five variables have significant influence on GST registrants to use the TAP System. Among the five independent variables, subjective norms has the lowest mean score which is 3.717, followed by the perceived behavioural control 3.833, perceived usefulness 3.969 and perceived ease of use 3.970. Variables attitude has the highest mean scores which is 4.063 but lowest standard deviation 0.660. Mean score of the user satisfaction is 3.980 which is above average 2.5. It proved that the GST registrants are satisfied with the TAP System.

Descriptive analysis also showed that the standard deviation of these five independent variables are between 0.660 to 0.882. The highest standard deviations value is 0.882 by variable perceived behavioural control. It infers that perceived behavioural control is 0.882 away from the mean 3.833, whilst the lowest standard deviation is 0.660 by variable attitude least far away from its mean score 4.063. The difference between the highest and lowest standard deviation among independent variable is 0.222. All values of descriptive statistics shown at table 4.3 are within acceptable range.

4.5 Reliability Result

Reliability result of each variable is measured using Cronbach' alpha as shown in Table 4.4. According to Cronbach (1946), Cronbach's alpha nearer to 1.0 indicate the variables is high internal reliability and consistency. As he mentioned Cronbach's alpha less than 0.6 are poor, in the range of 0.7 is able to be acceptable, while more than 0.8 is a good variable. Furthermore, Sekaran (2009) also mentioned that the result of the survey is good if the Cronbach's alpha is above 0.60.

From the analysis, all variables have the Cronbach's alpha above 0.70 which lies between 0.732 to 0.947. Overall, the results are satisfactory and can be acceptable according to Cronbach (1946) and Sekaran (2009). Among the variables, it shows that variables user satisfaction toward TAP System shown the strongest internal consistency of reliability which have the Cronbach's alpha of 0.947.

Table 4.4
Reliability Test (n=180)

Variables	No. of Items	Cronbach's Alpha
Attitude	3	0.763
Subjective Norms	2	0.897
Perceived Behavioural Control	2	0.732
Perceived Ease of Use	5	0.914
Perceived Usefulness	6	0.946
Intention to Use TAP System	3	0.922
User Satisfaction	3	0.947

4.6 Validity Result

Factor analysis is used to performed for the validity test. In this study, PCA with varimax rotation are used on all the question in each variable. KMO and BTOS were used as measurement scale for each variable. According to Hair et al. (1998), KMO need to exceed threshold value 0.5 in order to perform a good factor analysis. From the Table 4.5, it showed that all the KMO for each variables is exceed 0.5, which lies between 0.500 and 0.903. Moreover, the BTOS showed that all variables are significant which is 0.000 (less than 0.05) to conduct the factor analysis.

Table 4.5
Factor Analysis (n=180)

Construct	Number of Items	Number of Factors	KMO	BTOS (p-value)
Attitude	3	1	0.666	0.000
Subjective Norms	2	1	0.500	0.000
Perceived Behavioural Control	2	1	0.500	0.000
Perceived Ease of Use	5	1	0.863	0.000
Perceived Usefulness	6	1	0.903	0.000
Intention to Use TAP System	3	1	0.743	0.000
User Satisfaction	3	1	0.763	0.000

Each variable is significant loading of their variance of each item in their variable. The results of component matrix analysis using PCA is showed at Table 4.6 whereby the factor loading is within the range of 0.753 and 0.956. Among all the independent variable, Item 1 from the user satisfaction variables showed highly correlation (0.956) between the variables and the component. While, Item 1 from attitude variable showed the less correlate which is 0.753 between the variables and the components.

Table 4.6
Component Matrix using Principal Component Analysis (n=180)

Variables	Component
Attitude	
Item 1	0.753
Item 2	0.858
Item 3	0.863
Subjective Norms	
Item 1	0.952
Item 2	0.952
Perceived Behavioural Control	
Item 1	0.889
Item 2	0.889
Perceived Ease of Use	
Item 1	0.883
Item 2	0.824
Item 3	0.875
Item 4	0.894
Item 5	0.841
Perceived Usefulness	
Item 1	0.894
Item 2	0.861
Item 3	0.902
Item 4	0.860
Item 5	0.890
Item 6	0.920

Variables	Component
Intention to Use TAP System	
Item 1	0.925
Item 2	0.953
Item 3	0.921
User Satisfaction	
Item 1	0.956
Item 2	0.960
Item 3	0.936

4.7 Correlation Result

Correlation result were conducted to test the relationship between independent variables (attitude, subjective norms, perceived behavioural control, perceived ease of use, perceived usefulness) and dependent variables (intention to use TAP System and user satisfaction towards TAP System) among GST registrants. Table 4.7 shows the Pearson correlation coefficient analysis of variables.

Table 4.7
Pearson Correlation Coefficient Analysis (n=180)

	ATT	SN	PBC	PEOU	PU	INT	STA
ATT	1.000						
SN	0.466**	1.000					
PBC	0.438**	0.478**	1.000				
PEOU	0.666**	0.426**	0.518**	1.000			
PU	0.696**	0.492**	0.578**	0.852**	1.000		
INT	0.683**	0.426**	0.475**	0.760**	0.818**	1.000	
STA	0.692**	0.382**	0.502**	0.851**	0.835**	0.782**	1.000

** Correlation is significant at the 0.01 level (2-tailed)

The result showed that all variables is significant correlation at the level of 0.01 with the range from 0.426 to 0.852. Perceived usefulness variable has the highest correlation with the range of 0.818 with the intention to used TAP System among all the independent variables. Besides that, intention to used TAP System have 0.782 coefficient with the user satisfaction toward TAP System.

Relationship between perceived ease of use and perceived usefulness are high which is 0.852. However, it does not cause the multicollinearity. This is because according to Pallant (2011), multicollinearity exist when independent variable correlate high which is 0.9 and above. When multicollinearity occur it does not contribute to a good regression model.

4.8 Normality Result

Normality test provide the information about the spreading of the scores using skewness and kurtosis. Skewness value provides the information about the symmetry of the distribution for the variables, while Kurtosis offers the information about the "peakedness" of the distribution for the variable (Pallant, 2011).

Table 4.8
Skewness and Kurtosis Test of Each Variables (n=180)

Variables	Skewness	Std. Error of Skewness	Kurtosis	Std. Error of Kurtosis
Attitude	-0.829	0.181	2.144	0.360
Subjective Norms	-0.501	0.181	0.040	0.360
Perceived Behavioural Control	-0.960	0.181	1.251	0.360
Perceived Ease of Use	-0.746	0.181	1.564	0.360
Perceived Usefulness	-0.808	0.181	2.086	0.360

Variables	Skewness	Std. Error of Skewness	Kurtosis	Std. Error of Kurtosis
Intention to Use TAP System	-0.956	0.181	2.044	0.360
User Satisfaction	-0.876	0.181	2.032	0.360

Table 4.8 showed the skewness and kurtosis of each variables. Negative value which indicates the result of the survey are on right hand side of the graph with the range of 0.501 to 0.960. It showed that the data are moderately skewed. On the other hand, kurtosis of the analysis showed positive value show that the distribution is clustered in the centre with the range of 0.040 to 2.144. It showed all the variables are in the normal distribution as the kurtosis is between 0.040 to 2.144.

Among the independent variables, perceived behavioural control showed the highest skewness to the right which is 0.960 degree and least degree of kurtosis 0.040. It followed by the attitude variable where have the 0.829 degree of skewness to the right and 2.144 degree of peakedness from the base line. Perceived usefulness has 0.808 degree skew to the right and 2.086 peakedness from the base line, while perceived ease of use has 0.746 degree skew to the right and 1.564 degree of peakedness. Meanwhile the least skew to the right among the independent variable is subjective norms which is 0.501 with the 0.040 peakedness from the baseline. It is the most symmetrical distribution among the independent variable.

4.9 Multiple Regression Result

Multiple regression result is tabulated at Table 4.9 and it demonstrated 69.5% of the variance in intention to used TAP System by the GST registrants was explained by the constructs of attitude, subjective norms, perceived behavioural control, perceived ease

of use and perceived usefulness. This also indicates that the remaining 30.5% can be clarified by other variables. The outcome showed that significant connection between perceived usefulness and intention to used TAP System (t=6.107, p=0.000). There also significant connection between perceived ease of use and intention to used TAP System (t=2.245, p=0.026). Besides, the result also showed significant connection between attitude and intention to used TAP System (t=3.272, p=0.001). Based on the result, hypotheses one, four, and five are accepted in this study. In this study, perceived behavioural control (t=-0.287, p=0.775) and subjective norms (t=0.031, p=0.975) does not showed significant relationship with the intention to used TAP System. Hence, the hypotheses two and three is rejected in this study.

Among the value of the Beta, perceived usefulness is the highest (0.536), which indicate factor perceived usefulness is the most important factor that influence the intention of the GST registrants to use TAP System.

Table 4.9
Regression of Perceived Behavioural Control, Attitude, Subjective Norms, Perceived Ease of Use, and Perceived Usefulness Against Intention to Used TAP System (n=180)

	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig
Constant	0.322	0.201		1.605	0.110
Attitude	0.212	0.065	0.196	3.272	0.001*
Subjective Norms	0.001	0.041	0.002	0.031	0.875
Perceived Behavioural Control	-0.012	0.043	-0.015	-0.287	0.775
Perceived Ease of Use	0.188	0.084	0.181	2.245	0.026**
Perceived Usefulness	0.559	0.091	0.536	6.107	0.000*

Note: **p<0.05, *p<0.01
Adjusted R Square = 0.695, F-statistic = 82.399, Sig at 0.000

Furthermore, for the multiple regression analysis of the intention to used TAP System towards user satisfaction on TAP System showed that 60.9% of the variance in users show satisfaction towards TAP System was explained by the intention to used TAP System. The result showed significant relationship between the intention to use TAP System and the user satisfaction towards the TAP System (t=16.723, p=0.000). The regression of intention to used TAP System against user satisfaction towards TAP system are shown in Table 4.10.

Table 4.10
Regression of Intention to Used TAP System Against User Satisfaction towards TAP System (n=180)

	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig
Constant	0.667	0.201		3.319	0.001
Intention to Use TAP System	0.806	0.048	0.782	16.723	0.000*

Note: *p<0.01
Adjusted R Square = 0.609, F-statistic = 279.647, Sig at 0.000

CHAPTER FIVE

DISCUSSION, RECOMMENDATION AND CONCLUSION

5.1 Introduction

Chapter five further discussed the finding of the analysis in relation to the TPB and TAM and literature. Detailed discussion regarding the result of the study is supported by past study. Moreover, some suggestion also proposes to RMCD and policy maker related to the TAP System. Lastly, it also confers implication of the study to practice, limitation of the study and recommendation for upcoming research.

5.2 Discussion

This study used two theories to investigate the behavioural of GST registrants on the usage of TAP System. Both theories, namely TPB and TAM, have been integrated into a conceptual framework which becomes this study structural model. Based on the data obtained from the respondents, it is being analyzed through reliability test, factor analysis, normality test, and multiple regression analysis via SPSS 20. The data used correlation analysis and multiple regression to explain the relationship between dependent variables and independent variables. Generally, the R-square are 60.9% and 69.5% indicating the research model has good predictive ability.

First objective of this study is to investigate level of attitude, subjective norms, perceived behavioural control, perceived ease of use perceived usefulness in influence the intention to use TAP System. From the mean result, it showed that overall GST registrants showed high level of the agreeance on the independent variables with the range of mean from 3.717 to 4.063. This is due to GST registrants are agreed that all

the independent variables have the positive influence on them towards the use of the TAP System. Mean for the variable intention to use TAP System showed 4.107 imply that GST registrants are highly influence and will use the TAP System to update their information and furnish their GST return to RMCD. Meanwhile, mean of the user satisfaction is 3.98 concluded that average of the GST registrants is satisfy with TAP System. However, there is also some improvement can be made in order for the GST registrants' satisfaction level to increase until level 4 and above.

Second objective of this study is to determine degree of attitude, subjective norms, perceived behavioural control, perceived ease of use perceived usefulness in influence the intention to use TAP System. From the result, it is pointed out that among the independent variables perceived behavioural control, attitude, subjective norms, perceived ease of use perceived usefulness, there are two variables does not influence GST registrants which are subjective norms and perceived behavioural control. Hence, hypotheses two and hypotheses three is rejected. These two variables are originated from the TPB, while the balance of the variables which is attitude from TPB are influence GST registrants to use the TAP System, thus hypotheses one is accepted. From this study, it concluded that perceived usefulness and perceived ease of use are the two major independent variables which influence the GST registrants to use the TAP System. It showed that hypotheses four and five is accepted in this study.

From the result, it showed that three independent variables which are attitude, perceived ease of use and perceived usefulness have positive relationship with intention to use TAP System. Similar finding was found by Ilias et al. (2009) showing that these three variables which are attitude, perceived ease of use and perceived

usefulness are the major influence on user intention to use the information technology on e-filing system at Labuan. Bradley (2009) also found out that perceived usefulness and perceived ease of use had direct impact on user's attitude towards using of the new technology which leads to the user's behavioural intention to use it.

From the multiple regression analysis, perceived usefulness shows the strongest degree with the intention to use TAP System among all the independent variable. It has the same view as Wang et al. (2003), Polatoglu and Ekin (2003), and Chen et al. (2015) showing that perceived usefulness having the significant influence on determining the intention and satisfaction of the person to use the system. Besides, study conducted by Gupta et al. (2015) also supported that perceived usefulness is positively related with taxpayer behavioural intention to adopt online tax filing in the emerging economy.

Furthermore, the third objective of this study is to examine the intention to use TAP System influence the satisfaction of GST registrants towards TAP System. Based on the study, there is a positive significant influence of GST registrants on their intention to use the TAP system and their satisfaction. It further supported by the multiple regression analysis which showed that 60.9% of the variance in the user satisfaction towards TAP System can be explained by the intention to use TAP System.

In terms of the correlation between the satisfaction and the intention, it showed that 78.2% of the GST registrants who used the TAP system were satisfied with the system. The result showed that there are room for improvement in the TAP system which can further increase satisfaction level of the GST. However, for the overall correlation, satisfaction show highly correlate with the perceived ease of use which is 85.1%. It

refers that GST registrants is satisfy the TAP System due to the variable of perceived ease of use, whereby easy to use the TAP system contribute the main factor for GST registrants to be satisfied.

As the overall study, it shows that 69.5% of the GST registrants intend to use TAP System was explained by the perceived usefulness, perceived ease of use, and attitude. The multiple regression also showed that perceived usefulness is the major factor influence GST registrants to use TAP System. Therefore, in order to maintain the continuity of GST registrants using TAP System and satisfied with TAP System, RMCD need to be increase the intensity on the perceived ease of use.

5.3 Limitation

Majority of the GST registrants are satisfied with the TAP System, however the compliance rate of the submission of the return ae unknown. It triggers another research objective whereby, do the high satisfaction of the GST registrants will leads to the higher compliance rate.

Moreover, limitation also shown in the sample and population. This is because the respondents were from GST registrants that visited GST Processing Centre and RMCD GST office at Kuala Lumpur and Putrajaya for a period of two months. The result of the survey does not reflect the actual population represented which may cause lower estimation on the influence of GST registrants towards TAP System satisfaction. Hence, it is suggested that the future studies need to extend to nationwide where the population consists of all GST registrants and tax payers in Malaysia.

5.4 Contributions

5.4.1 To Royal Malaysian Customs Department

This study helps policy makers to design a better system which have higher acceptance among the GST registrants. As a suggestion, RMCD need to ensure that the TAP System need to be user-friendly, easy to use and easy to gain access in order to increase the tax compliance. Effectiveness of the TAP System will lead to the increase compliance level of the taxpayers. There are numerous of support need to be provided such as provide education and awareness of the system to assist the TAP System user in voluntary compliance manner. In order to maximize effectiveness of TAP System, RMCD's staff must play active role especially those work under of tech-support division need to respond to the public compliant about the TAP System timely. Besides, RMCD should maintain and further enhance the usefulness and user friendliness in the TAP System in order to have a higher acceptance in the transition period on implementation of uCustoms system in the future.

From the study, it found out that variables subjective norms and the perceived behavioural control have not significant influence the GST registrants to use the TAP System. RMCD may provide more education or seminar on the TAP System, especially when there is the amendment occur in the GST form which need GST registrants to alert when using the TAP System. When GST registrants perceive the system is good and useful, he will promote the system and beneficial of the system to the people surrounding him and indirectly influence his own behavioural control.

5.4.2 To Theory

From this study which conclude that attitude, perceived ease of use and perceived usefulness is influencing the GST registrants to use TAP System. It showed that additional factors such as moral norms, trust, self-identity, perceived risk, etc can be considered in the future research.

5.5 Future Studies

Longitudinal studies can be tested to observe the users continuous or discontinuous to use the system. Furthermore, the future research can use the same theory which are TPB and TAM to investigate the acceptance factor of two different group of users which are with experience on using the TAP System and without experience on using TAP System.

5.6 Conclusion

Electronic system for the indirect taxes has become more important from years to years. It is because it saves the time and cost and much more convenience compare to manual. This study is aiming to find the level and degree of determinant that influence GST registrants to use TAP System and their satisfaction. Variables that used to conduct this study are perceived behavioural control, attitude, and subjective norms from TPB, while perceived ease of use and perceived usefulness from TAM. From the study, it found that perceived ease of use and perceived usefulness showed significant influence on GST registrants towards the usage of TAP System. This indicate that TAM is suitable to explain the behaviour of the GST registrants in accept and using the TAP System. TPB suggest that attitude is the main influence of the behaviour of GST registrants towards the usage of the TAP System.

As a conclusion, the findings of the papers will have significant suggestions to tax policy makers and tax practice management, as it shows the users' attitude about the new technology. Any new attempts to be implement must consider the ability of the users towards the system. The ability and user's intention have significant influence on the usage of the system. Various parties can use the result to improve the system that build by government especially RMCD, whereby RMCD is in the progress to introduce a new system named uCustoms system. uCustoms system is a fully integrated, end-to-end and customs modernization that delivers single window for good clearance. Traders such as importers and exporters can self-declare their transaction of import or export without through forwarding or shipping agent. Through the new system, RMCD can become more effective in processing and operational task. Hence, the result of this study can provide some suggestion and guidance for RMCD during the implementation of the new system nationwide on which independent variable is the most important factor to consider by the user when they want to accept a new system. Nevertheless, through implementation of system, it can reduce more man power and redeployment the human resources in the post clearance audit division.

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APPENDIX A

SURVEY FORM

COLLEGE OF BUSINESS
SURVEY FORM

Goods and Services Tax Registrant's Satisfaction on Taxpayer Access Point System & its Determinants

Kepuasan Orang Berdaftar Cukai Barang dan Perkhidmatan terhadap Sistem Taxpayer Access Point dan Penentuannya.

Dear participant,

This survey form is designed to study about the determinant of Taxpayer Access Point (TAP) System Usage among Goods and Services Tax (GST) Registrants. Your participation is highly appreciated.

TAP is an access portal that allows taxpayers to manage their own taxes. In TAP, tax payers have the ability to update their web profile, add or update a correspondence address and add or update a trade name. It is an easy and convenient way to update account information as well as file the return.

This study is conducted as a partial fulfillment for my Master of Science (International Accounting). The information you provide for the purpose of this study will be kept **STRICTLY CONFIDENTIAL** and for the academic purpose only.

Your input is highly valued. Thank you very much for your time and cooperation.

Yours sincerely,

Lee Chai Peng

Candidate

Master of Science (International Accounting)
Universiti Utara Malaysia

SECTION A : RESPONDENT PROFILE
BAHAGIAN A : PROFIL RESPONDEN

Please Tick (√) in the box provided.
Sila tandakan (√) di dalam kotak yang disediakan.

1. Sex / *Jantina*
   ☐ Male / *Lelaki* ☐ Female / *Perempuan*

2. Age / *Umur*
   ☐ 20 – 30 years / *Tahun*
   ☐ 31 – 40 years / *Tahun*
   ☐ 41 years and above / *Tahun dan ke atas*

3. Race / *Bangsa*
   ☐ Malay / *Melayu* ☐ Indian / *India*
   ☐ Chinese / *Cina* ☐ Other / *Lain-lain*

4. Academic Qualification/ *Kelayakan Akademik*
   ☐ Primary School / *Sekolah Rendah*
   ☐ Secondary School / *Sekolah Menengah*
   ☐ Matriculation / STPM / A – Level
   ☐ Bachelor Degree / *Sarjana Muda*
   ☐ Master Degree / *Sarjana*
   ☐ PhD / *DoktorFalsafah*
   ☐ Others / *Lain-lain :* _____

5. Type of Business / *Jenis Perniagaan*
   ☐ Sole Proprietor
   ☐ Partnership
   ☐ Sdn Bhd
   ☐ Berhad

6. Business Sector/ *Sektor Perniagaan*

	Sector 1 : Health, Education, Government, Local Authority and Statutory Body, NGO, Wealth fare and Utility *Sektor 1 : Kesihatan, Pendidikan, Kerajaan dan lain-lain Badan Awam, NGO Kebajikan dan Utiliti*
	Sector 2 : Manufacturing, Retailing, and Warehose *Sektor 2 : Pengilangan, Peruncitan dan Pemborong*
	Sector 3 : Property, Construction, and Professional Services *Sektor 3 : Hartanah dan Pembinaan, Profesional*
	Sector 4 : Finance, Entertainment, and Tourism *Sektor 4 : Kewangan, Hiburan dan Pelancongan*
	Sector 5 : Transportation, e-commerce, and International Services *Sektor 5 : Pengangkutan, ePerdagangan dan Perkhidmatan Antarabangsa*
	Sector 6 : Special Scheme, Agriculture, and Petroleum *Sektor 6 : Skim Khas, Pertanian dan Petroleum*
	Sector 7 : General *Sektor 7 : Umum*

SECTION B : INFLUENCING FACTOR AND USER SATISFACTION TOWARD TAP SYSTEM

SEKTOR B : FAKTOR PENETUAN PENGUNAAN DAN TAHAP KEPUASAN SISTEM TAP

Based on the scale given below, please circle the number that you think appropriate for each item.

Berdasarkan skala yang diberi, sila bulatkan pada nombor yang sesuai menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree
Sangat tidak setuju	*Tidak setuju*	*Tidak pasti*	*Setuju*	*Sangat setuju*

ATTITUDE **SIKAP**						
1.	Using TAP system would be bad idea. *Menggunakan Sistem TAP merupakan satu idea yang tidak baik.*	1	2	3	4	5
2.	I like the idea of using TAP system for tax-filing action *Saya suka idea menggunakan Sistem TAP untuk mengfailkan cukai.*	1	2	3	4	5
3.	Using TAP system would be a pleasant experience. *Menggunakan Sistem TAP merupakan satu pengalaman yang menyenangkan.*	1	2	3	4	5
SUBJECTIVE NORMS ***NORMA SUBJEKTIF***						
1.	People who influence my behavior would think that I should use the TAP system method. *Orang yang mempengaruhi tingkah laku saya merasakan saya harus menggunakan Sistem TAP.*	1	2	3	4	5
2.	People who are important to me would think that I should use the TAP system methods. *Orang yang penting kepada saya merasakan saya harus menggunakan kaedah Sistem TAP.*	1	2	3	4	5

PERCEIVED BEHAVIORAL CONTROL **PENENTUAN KAWALAN PERLAKUAN**						
1.	I file tax through the online service is entirely up to me. *Saya memfailkan cukai melalui perkhidmatan atas talian di bawah kawalan saya sendiri.*	1	2	3	4	5
2.	I can control the agencies from TAP system that can access the personal data I supplied. *Saya boleh mengawal Sistem TAP di mana saya boleh mengakses data pribadi yang dibekalkan oleh saya.*	1	2	3	4	5
PERCEIVED EASE OF USE ***TANGGAPAN SENANG DIGUNAKAN***						
1.	I find TAP system ease to use. *Saya rasa Sistem TAP senang digunakan.*	1	2	3	4	5
2.	I find it easy to fill in my output tax and input tax information in the TAP system. *Saya rasa mudah apabila saya mengisi maklumat cukai output dan cukai input dalam Sistem TAP.*	1	2	3	4	5
3.	TAP system is flexible to interact with. *Sistem TAP adalah mudah untuk diakses.*	1	2	3	4	5
4.	It is easy to become skillful at using TAP system. *Adalah mudah untuk mahir menggunakan Sistem TAP.*	1	2	3	4	5
5.	Learning to operate TAP system is easy. *Pembelajaran untuk mengendalikan Sistem TAP adalah mudah.*	1	2	3	4	5
PERCEIVED USEFULNESS ***TANGGAPAN KEPENGGUNAAN***						
1.	TAP system improves my performance in tax filing. *Sistem TAP meningkatkan prestasi berkaitan dengan pengfailan cukai.*	1	2	3	4	5
2.	TAP system enhances my effectiveness in tax filing. *Sistem TAP meningkatkan keberkesananan pengfailan cukai.*	1	2	3	4	5
3.	I think TAP system is valuable to me. *Saya berasa Sistem TAP adalah bernilai kepada saya.*	1	2	3	4	5
4.	The content on TAP system is useful to me. *Kandungan dalam Sistem TAP adalah berguna untuk saya.*	1	2	3	4	5
5.	TAP system is functional. *TAP sistem adalah berfungsi.*	1	2	3	4	5

6.	Overall, I find TAP system useful. *Secara keseluruhan, saya merasa Sistem TAP adalah berguna.*	1	2	3	4	5
INTENTION TO USE TAP SYSTEM ***NIAT PENGGUNAAN SISTEM TAP***						
1.	I intend to use the TAP system for my GST return next taxable period. *Saya berniat untuk menggunakan Sistem TAP untuk penyata cukai GST bagi tempoh percukaian yang berikutnya.*	1	2	3	4	5
2.	In choose filing methods for my GST return, TAP system method is my first priority. *Dalam memilih kaedah memfailkan penyata cukai GST, Sistem TAP merupakan pilihan utama saya.*	1	2	3	4	5
3.	I would like to recommend using TAP system to my relatives and friends. *Saya akan mencadangkan pengunaan Sistem TAP kepada saudara dan kawan.*	1	2	3	4	5
USER SATISFACTION **KEPUASAN PELANGGAN**						
1.	I was well satisfied with TAP system usage experience *Saya berpuasa hati dengan pengalaman penggunaan Sistem TAP.*	1	2	3	4	5
2.	Using TAP system was a pleasant experience. *Menggunakan Sistem TAP adalah satu pengalaman yang menyenangkan.*	1	2	3	4	5
3.	Overall, I was satisfied with TAP system usage experience. *Secara keseluruhan, saya berpuas hati dengan pengalaman pengguanaan Sistem TAP.*	1	2	3	4	5

-Thank You For Your Participation-

-Terima Kasih Di Atas Penglibatan Anda-

APPENDIX B

SPSS RESULT

RELIABILITY (PILOT TEST n=30)

Independent Variable: Attitude

Reliability Statistics

Cronbach's Alpha	N of Items
.634	3

Independent Variable: Subjective Norms

Reliability Statistics

Cronbach's Alpha	N of Items
.958	2

Independent Variable: Perceived Behavioural Control

Reliability Statistics

Cronbach's Alpha	N of Items
.697	2

Independent Variable: Perceived Ease of Use

Reliability Statistics

Cronbach's Alpha	N of Items
.930	5

Independent Variable: Perceived Usefulness

Reliability Statistics

Cronbach's Alpha	N of Items
.968	6

Dependent Variable: Intention to Use TAP System

Reliability Statistics

Cronbach's Alpha	N of Items
.954	3

Dependent Variable: User Satisfaction Towards TAP System

Reliability Statistics

Cronbach's Alpha	N of Items
.963	3

FACTOR ANALYSIS (PILOT TEST n=30)

Independent Variable: Attitude

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.516
Bartlett's Test of Sphericity	Approx. Chi-Square	33.486
	df	3
	Sig.	.000

Independent Variable: Subjective Norms

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.500
Bartlett's Test of Sphericity	Approx. Chi-Square	54.841
	df	1
	Sig.	.000

Independent Variable: Perceived Behavioural Control

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.500
Bartlett's Test of Sphericity	Approx. Chi-Square	9.296
	df	1
	Sig.	.002

Independent Variable: Perceived Ease of Use

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.827
Bartlett's Test of Sphericity	Approx. Chi-Square	125.160
	df	10
	Sig.	.000

Independent Variable: Perceived Usefulness

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.833
Bartlett's Test of Sphericity	Approx. Chi-Square	233.283
	df	15
	Sig.	.000

Dependent Variable: Intention to Use TAP System

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.744
Bartlett's Test of Sphericity	Approx. Chi-Square	91.542
	df	3
	Sig.	.000

Dependent Variable: User Satisfaction Towards TAP System

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.772
Bartlett's Test of Sphericity	Approx. Chi-Square	98.012
	df	3
	Sig.	.000

DESCRIPTIVE ANALYSIS

Statistics

		Sex / Jantina	Age / Umur	Race / Bangsa	Academic Qualification / Kelayakan Akademik
N	Valid	180	180	180	180
	Missing	0	0	0	0
Mean		1.60	1.92	1.93	3.88
Std. Deviation		.491	.747	.830	1.247
Skewness		-.412	.136	.838	.381
Std. Error of Skewness		.181	.181	.181	.181
Kurtosis		-1.851	-1.187	.453	.946
Std. Error of Kurtosis		.360	.360	.360	.360
Minimum		1	1	1	1
Maximum		2	3	4	7

Statistics

		Type of Business / Jenis Perniagaan	Sector of Business / Sektor Perniagaan
N	Valid	180	180
	Missing	0	0
Mean		2.42	3.58
Std. Deviation		.927	1.861
Skewness		-.456	.814
Std. Error of Skewness		.181	.181
Kurtosis		-1.027	-.547
Std. Error of Kurtosis		.360	.360
Minimum		1	1
Maximum		4	7

Sex / Jantina

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male / Lelaki	72	40.0	40.0	40.0
	Female / Perempuan	108	60.0	60.0	100.0
	Total	180	100.0	100.0	

Age / Umur

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 – 30 years / Tahun	58	32.2	32.2	32.2
	31 – 40 years / Tahun	79	43.9	43.9	76.1
	41 years and above / Tahun dan ke atas	43	23.9	23.9	100.0
	Total	180	100.0	100.0	

Race / Bangsa

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Malay / Melayu	56	31.1	31.1	31.1
	Chinese / Cina	92	51.1	51.1	82.2
	Indian / India	20	11.1	11.1	93.3
	Other / Lain-lain	12	6.7	6.7	100.0
	Total	180	100.0	100.0	

Academic Qualification/ Kelayakan Akademik

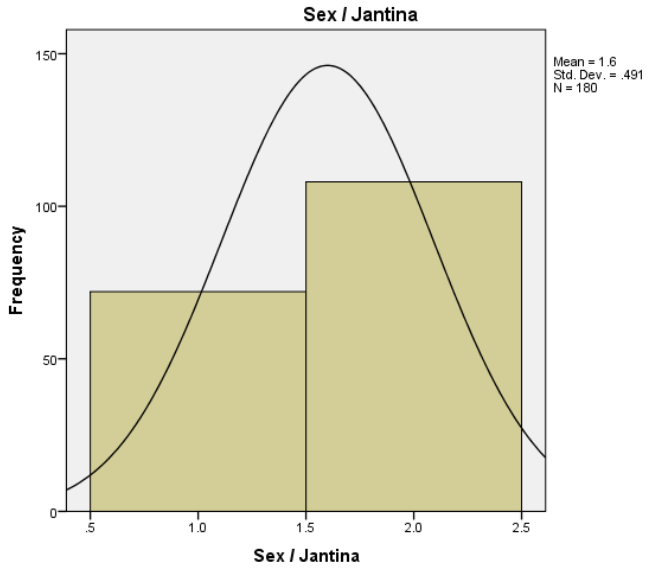
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Primary School / Sekolah Rendah	3	1.7	1.7	1.7
	Secondary School / Sekolah Menengah	26	14.4	14.4	16.1
	Matriculation / STPM / A – Level	19	10.6	10.6	26.7
	Bachelor Degree / Sarjana Muda	98	54.4	54.4	81.1
	Master Degree / Sarjana	20	11.1	11.1	92.2
	PhD / DoktorFalsafah	3	1.7	1.7	93.9
	Others / Lain-lain	11	6.1	6.1	100.0
	Total	180	100.0	100.0	

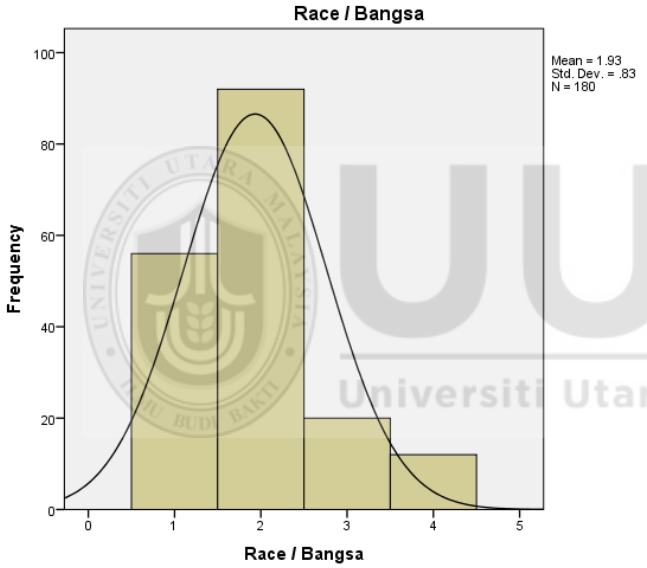
Type of Business / Jenis Perniagaan

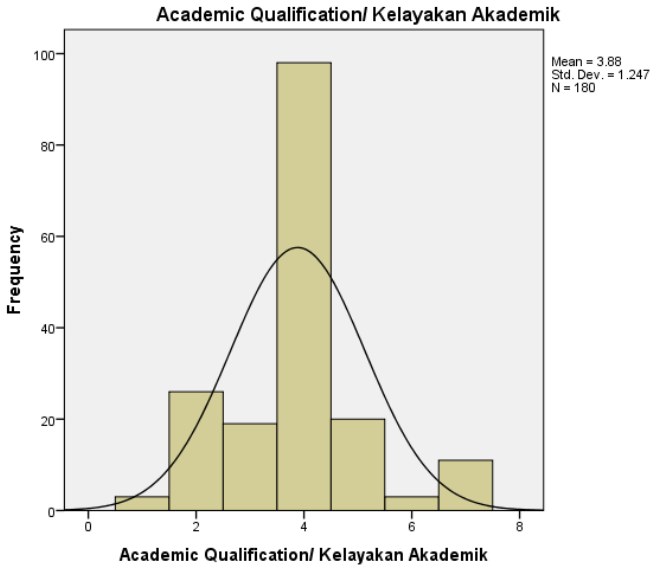
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sole Proprietor	44	24.4	24.4	24.4
	Partnership	28	15.6	15.6	40.0
	Sdn Bhd	97	53.9	53.9	93.9
	Berhad	11	6.1	6.1	100.0
	Total	180	100.0	100.0	

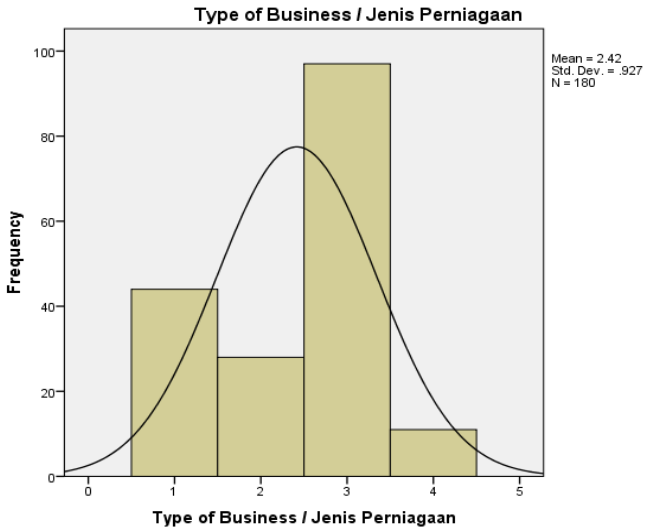
Sector of Business / Sektor Perniagaan

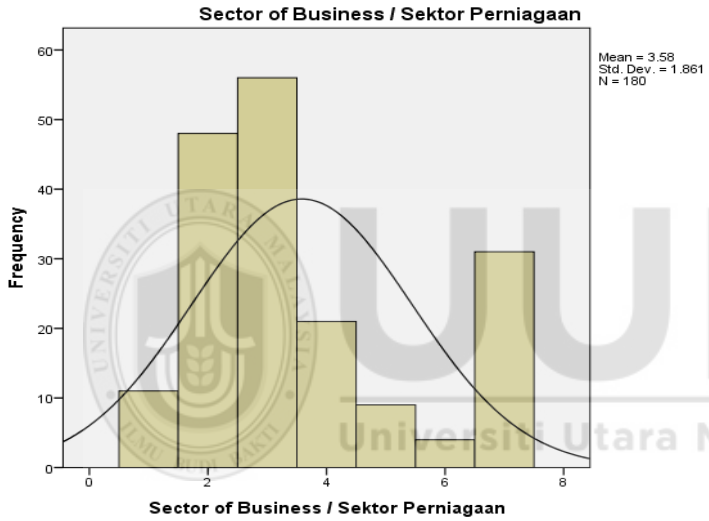
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Health, Education, Government, Local Authority and Statutory Body, NGO, Wealth fare and Utility	11	6.1	6.1	6.1
	Manufacturing, Retailing, and Warehose	48	26.7	26.7	32.8
	Property, Construction, and Professional Services	56	31.1	31.1	63.9
	Finance, Entertainment, and Tourism	21	11.7	11.7	75.6
	Transportation, e-commerce, and International Services	9	5.0	5.0	80.6
	Special Scheme, Agriculture, and Petroleum	4	2.2	2.2	82.8
	General	31	17.2	17.2	100.0
	Total	180	100.0	100.0	





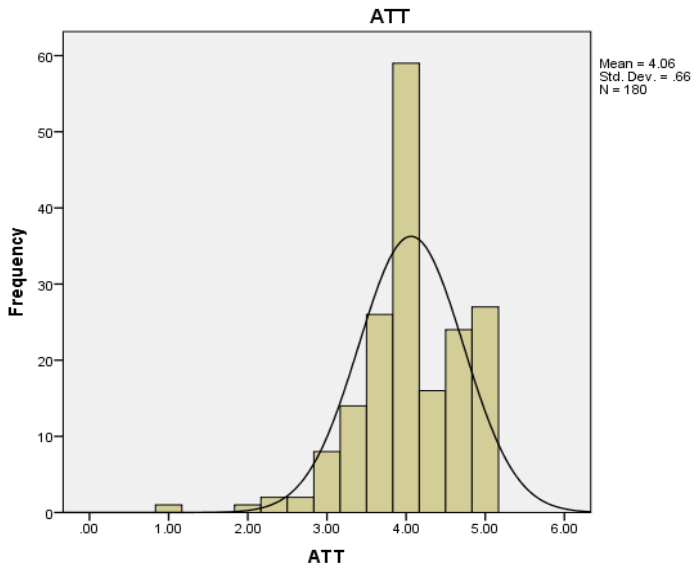


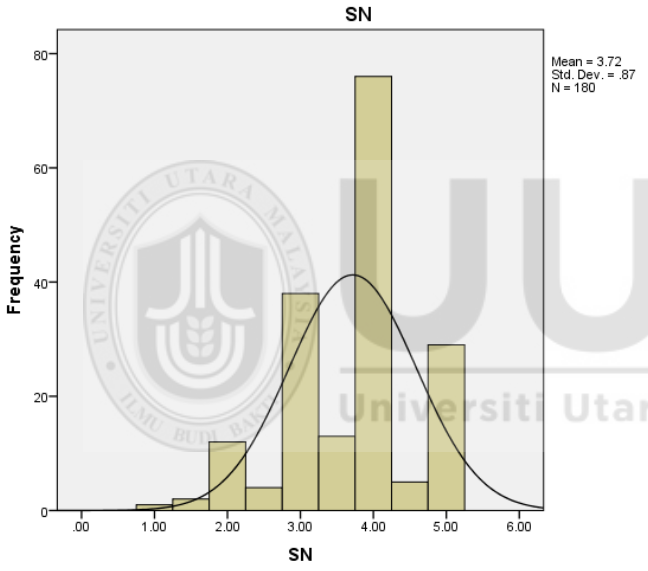


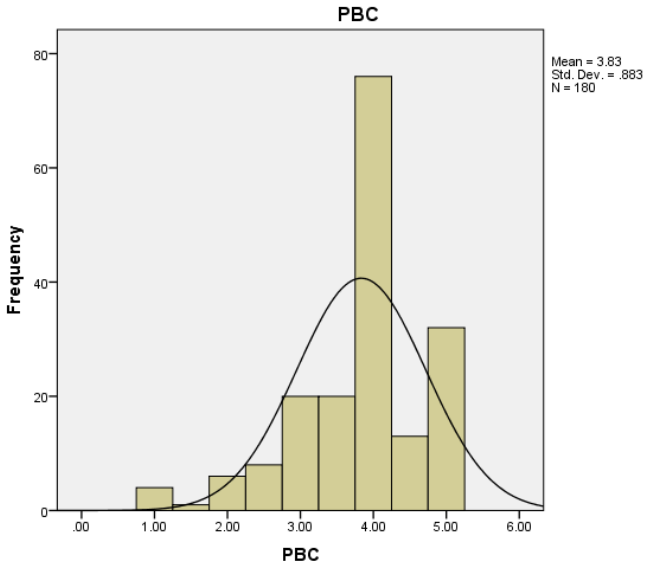


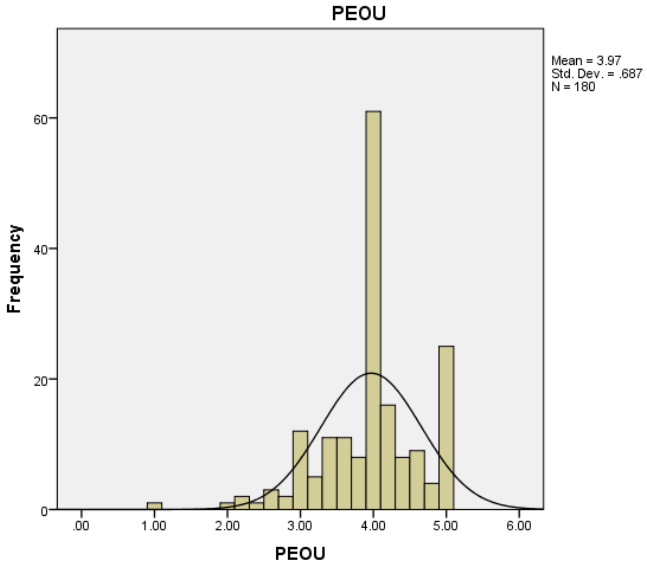
Descriptive Statistics

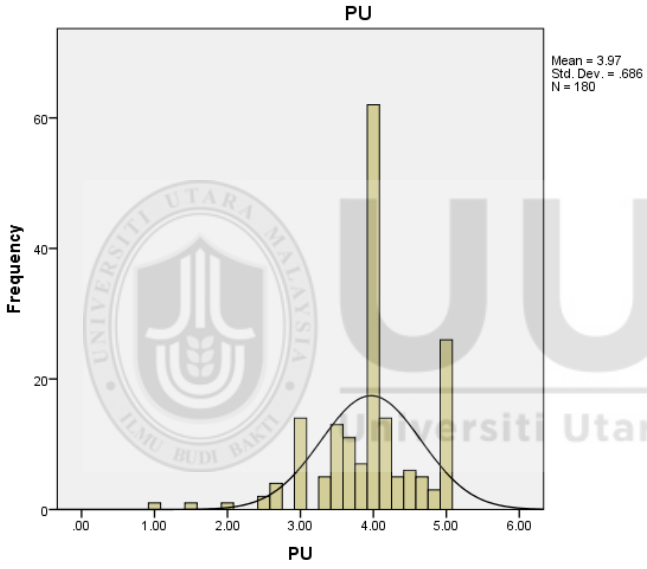
	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
ATT	180	1.00	5.00	4.0630	.65992	-.829	.181	2.144	.360
SN	180	1.00	5.00	3.7167	.87021	-.501	.181	.040	.360
PBC	180	1.00	5.00	3.8333	.88280	-.960	.181	1.251	.360
PEOU	180	1.00	5.00	3.9700	.68747	-.746	.181	1.564	.360
PU	180	1.00	5.00	3.9685	.68635	-.808	.181	2.086	.360
INT	180	1.00	5.00	4.1074	.71575	-.956	.181	2.044	.360
STA	180	1.00	5.00	3.9796	.73838	-.876	.181	2.032	.360
Valid N (listwise)	180								

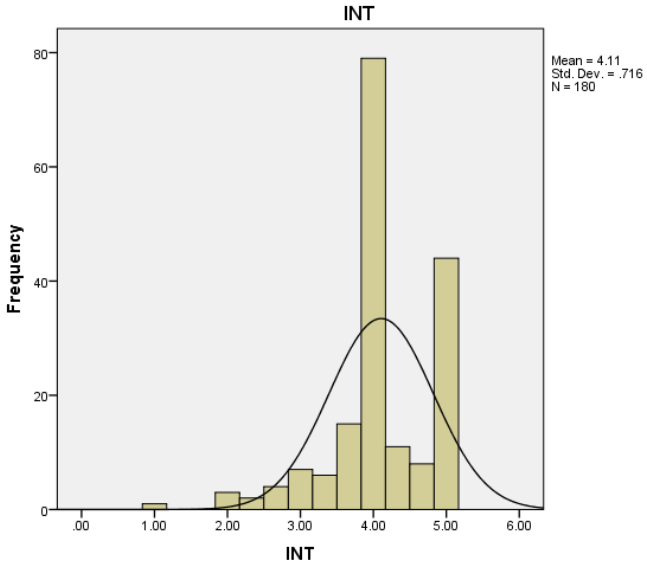


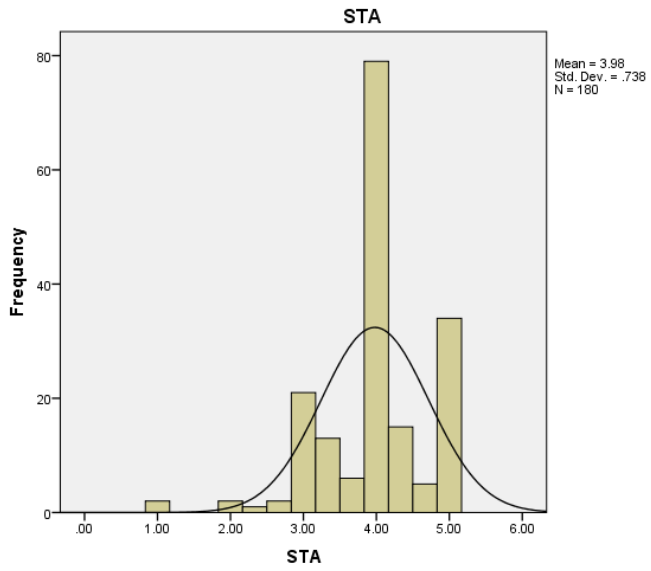












RELIABILITY ANALYSIS (n=180)

Independent Variable: Attitude

Reliability Statistics

Cronbach's Alpha	N of Items
.763	3

Independent Variable: Subjective Norms

Reliability Statistics

Cronbach's Alpha	N of Items
.897	2

Independent Variable: Perceived Behavioural Control

Reliability Statistics

Cronbach's Alpha	N of Items
.732	2

Independent Variable: Perceived Ease of Use

Reliability Statistics

Cronbach's Alpha	N of Items
.914	5

Independent Variable: Perceived Usefulness

Reliability Statistics

Cronbach's Alpha	N of Items
.946	6

Dependent Variable: Intention to Use TAP System

Reliability Statistics

Cronbach's Alpha	N of Items
.922	3

Dependent Variable: User Satisfaction Towards TAP System

Reliability Statistics

Cronbach's Alpha	N of Items
.947	3

FACTOR ANALYSIS (n=180)

Independent Variable: Attitude

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.666
Bartlett's Test of Sphericity	Approx. Chi-Square	147.619
	df	3
	Sig.	.000

Independent Variable: Subjective Norms

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.500
Bartlett's Test of Sphericity	Approx. Chi-Square	193.154
	df	1
	Sig.	.000

Independent Variable: Perceived Behavioural Control

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.500
Bartlett's Test of Sphericity	Approx. Chi-Square	72.924
	df	1
	Sig.	.000

Independent Variable: Perceived Ease of Use

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.863
Bartlett's Test of Sphericity	Approx. Chi-Square	621.345
	df	10
	Sig.	.000

Independent Variable: Perceived Usefulness

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.903
Bartlett's Test of Sphericity	Approx. Chi-Square	1010.065
	df	15
	Sig.	.000

Dependent Variable: Intention to Use TAP System

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.743
Bartlett's Test of Sphericity	Approx. Chi-Square	425.119
	df	3
	Sig.	.000

Dependent Variable: User Satisfaction Towards TAP System

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.763
Bartlett's Test of Sphericity	Approx. Chi-Square	522.675
	df	3
	Sig.	.000

Independent Variable: Attitude

Component Matrix[a]

	Component
	1
Using TAP system would be bad idea. / Menggunakan Sistem TAP merupakan satu idea yang tidak baik	.753
I like the idea of using TAP system for tax-filing action. / Saya suka idea menggunakan Sistem TAP untuk mengfailkan cukai.	.858
Using TAP system would be a pleasant experience. / Menggunakan Sistem TAP merupakan satu pengalaman yang menyenangkan.	.863

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Independent Variable: Subjective Norms

Component Matrix[a]

	Component
	1
People who influence my behavior would think that I should use the TAP system method. / Orang yang mempengaruhi tingkah laku saya merasakan saya harus menggunakan Sistem TAP.	.952
People who are important to me would think that I should use the TAP system methods. / Orang yang penting kepada saya merasakan saya harus menggunakan kaedah Sistem TAP.	.952

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Independent Variable: Perceived Behavioural Control

Component Matrix[a]

	Component
	1
I file tax through the online service is entirely up to me. / Saya memfailkan cukai melalui perkhidmatan atas talian di bawah kawalan saya sendiri.	.889
I can control the agencies from TAP system that can access the personal data I supplied. / Saya boleh mengawal Sistem TAP di mana saya boleh mengakses data pribadi yang dibekalkan oleh saya.	.889

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Independent Variable: Perceived Ease of Use

Component Matrix[a]

	Component
	1
I find TAP system ease to use. / Saya rasa Sistem TAP senang digunakan.	.883
I find it easy to fill in my output tax and input tax information in the TAP system. / Saya rasa mudah apabila saya mengisi maklumat cukai output dan cukai input dalam Sistem TAP.	.824
TAP system is flexible to interact with. / Sistem TAP adalah mudah untuk diakses.	.875
It is easy to become skillful at using TAP system. / Adalah mudah untuk mahir menggunakan Sistem TAP.	.894
Learning to operate TAP system is easy. / Pembelajaran untuk mengendalikan Sistem TAP adalah mudah.	.841

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Independent Variable: Perceived Usefulness

Component Matrix[a]

	Component
	1
TAP system improves my performance in tax filing. / Sistem TAP meningkatkan prestasi berkaitan dengan pengfailan cukai.	.894
TAP system enhances my effectiveness in tax filing. / Sistem TAP meningkatkan keberkesananan pengfailan cukai.	.861
I think TAP system is valuable to me. / Saya berasa Sistem TAP adalah bernilai kepada saya.	.902
The content on TAP system is useful to me. / Kandungan dalam Sistem TAP adalah berguna untuk saya.	.860
TAP system is functional. / TAP sistem adalah berfungsi.	.890
Overall, I find TAP system useful. / Secara keseluruhan, saya merasa Sistem TAP adalah berguna.	.920

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Dependent Variable: Intention to Use TAP System

Component Matrix[a]

	Component
	1
I intend to use the TAP system for my GST return next taxable period. / Saya berniat untuk menggunakan Sistem TAP untuk penyata cukai GST bagi tempoh percukaian yang berikutnya.	.925
In choose filing methods for my GST return, TAP system method is my first priority. / Dalam memilih kaedah memfailkan penyata cukai GST, Sistem TAP merupakan pilihan utama saya.	.953
I would like to recommend using TAP system to my relatives and friends. / Saya akan mencadangkan pengunaan Sistem TAP kepada saudara dan kawan.	.921

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Dependent Variable: User Satisfaction Towards TAP System

Component Matrix[a]

	Component
	1
I was well satisfied with TAP system usage experience. / Saya berpuasa hati dengan pengalaman penggunaan Sistem TAP.	.956
Using TAP system was a pleasant experience. / Menggunakan Sistem TAP adalah satu pengalaman yang menyenangkan.	.960
Overall, I was satisfied with TAP system usage experience. / Secara keseluruhan, saya berpuas hati dengan pengalaman pengguanaan Sistem TAP.	.936

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

CORRELATION ANALYSIS (n=180)

Inter-Item Correlation Matrix

	ATT	SN	PBC	PEOU	PU	INT	STA
ATT	1.000	.466	.438	.666	.696	.683	.692
SN	.466	1.000	.478	.426	.492	.426	.382
PBC	.438	.478	1.000	.518	.578	.475	.502
PEOU	.666	.426	.518	1.000	.852	.760	.851
PU	.696	.492	.578	.852	1.000	.818	.835
INT	.683	.426	.475	.760	.818	1.000	.782
STA	.692	.382	.502	.851	.835	.782	1.000

Correlations

		ATT	SN	PBC	PEOU	PU	INT	STA
ATT	Pearson Correlation	1	.466**	.438**	.666**	.696**	.683**	.692**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	180	180	180	180	180	180	180
SN	Pearson Correlation	.466**	1	.478**	.426**	.492**	.426**	.382**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	180	180	180	180	180	180	180
PBC	Pearson Correlation	.438**	.478**	1	.518**	.578**	.475**	.502**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	180	180	180	180	180	180	180
PEOU	Pearson Correlation	.666**	.426**	.518**	1	.852**	.760**	.851**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	180	180	180	180	180	180	180
PU	Pearson Correlation	.696**	.492**	.578**	.852**	1	.818**	.835**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	180	180	180	180	180	180	180
INT	Pearson Correlation	.683**	.426**	.475**	.760**	.818**	1	.782**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	180	180	180	180	180	180	180
STA	Pearson Correlation	.692**	.382**	.502**	.851**	.835**	.782**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	180	180	180	180	180	180	180

**. Correlation is significant at the 0.01 level (2-tailed).

MULTIPLE REGRESSION ANALYSIS (n=180)

Dependent Variable : Intention to use TAP System

Independent Variable : Attitude, Subjective Norms, Perceived Behavioural Control, Perceived Usefulness, Perceived Ease of Use

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	PU, SN, PBC, ATT, PEOU[b]	.	Enter

a. Dependent Variable: INT

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.838[a]	.703	.695	.39559	1.623

a. Predictors: (Constant), PU, SN, PBC, ATT, PEOU

b. Dependent Variable: INT

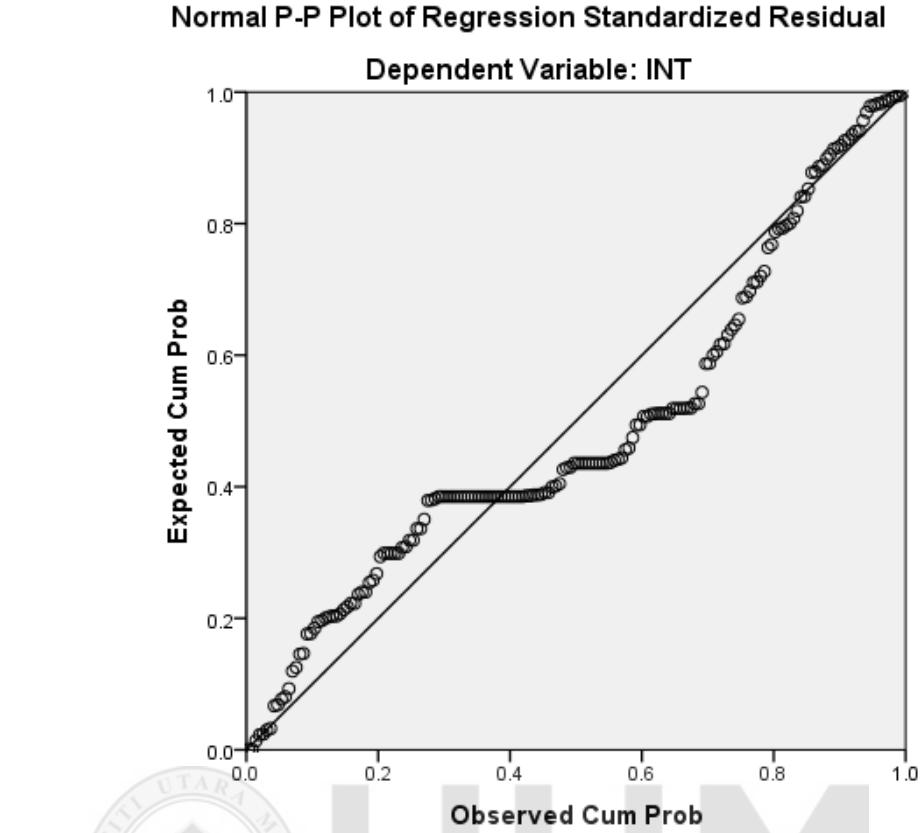
ANOVA[a]

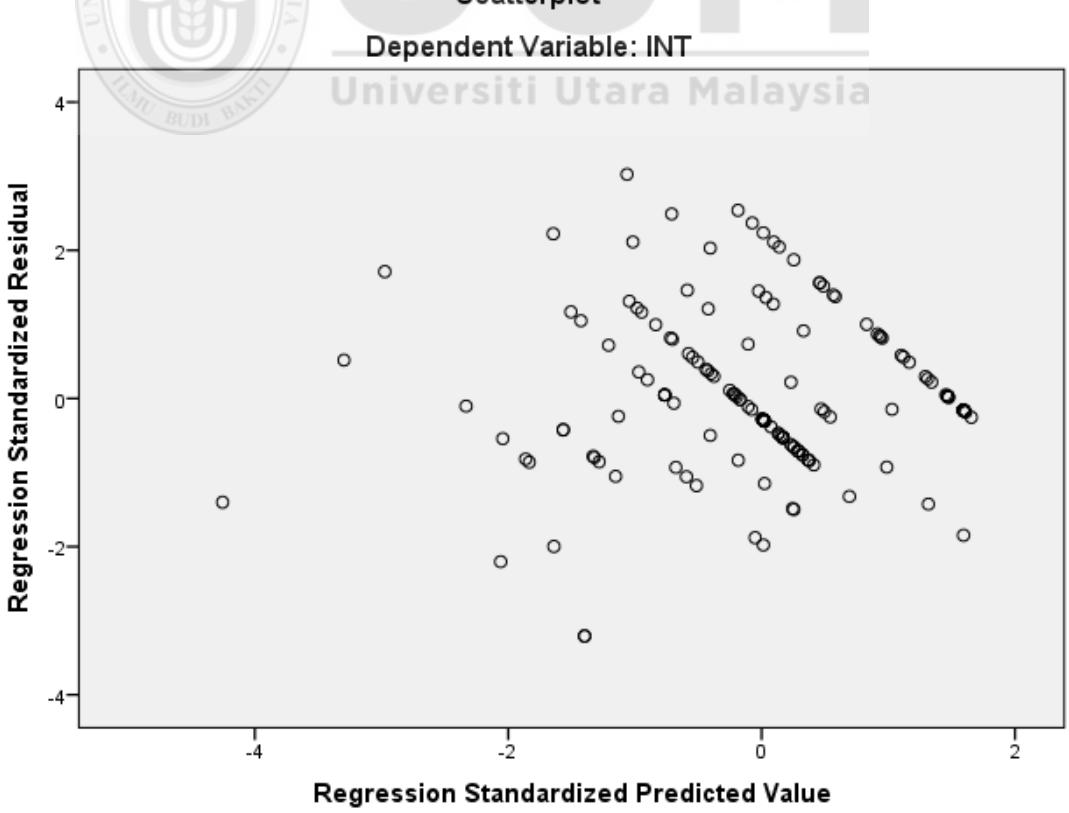
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	64.472	5	12.894	82.399	.000[b]
	Residual	27.229	174	.156		
	Total	91.701	179			

a. Dependent Variable: INT

b. Predictors: (Constant), PU, SN, PBC, ATT, PEOU

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.322	.201		1.605	.110
	ATT	.212	.065	.196	3.272	.001
	SN	.001	.041	.002	.031	.975
	PBC	-.012	.043	-.015	-.287	.775
	PEOU	.188	.084	.181	2.245	.026
	PU	.559	.091	.536	6.107	.000





Dependent Variable: User Satisfaction towards TAP System

Independent Variable: Intention to use TAP System

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	INT[b]	.	Enter

a. Dependent Variable: STA

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.782[a]	.611	.609	.46179	1.830

a. Predictors: (Constant), INT

b. Dependent Variable: STA

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	59.634	1	59.634	279.647	.000[b]
	Residual	37.958	178	.213		
	Total	97.592	179			

a. Dependent Variable: STA

b. Predictors: (Constant), INT

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.667	.201		3.319	.001
	INT	.806	.048	.782	16.723	.000