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

LEE CHAI PENG

MASTER OF SCIENCE
(INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
MARCH 2018

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

By

LEE CHAI PENG

Research Paper Submitted to
Othman Yeap Abdullah Graduate School of Business,
Universiti Utara Malaysia,
In Partial Fulfillment of the Requirement for the Master of Science
(International Accounting)

Pusat Pengajian Perakaunan
Tunku Puteri Intan Safinaz
TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY
Universiti Utara Malaysia

PERAKUAN KERJA KERTAS PENYELIDIKAN
(Certification of Research Paper)

Saya, mengaku bertandatangan, memperakukan bahawa
(I, the undersigned, certified that)
LEE CHAI PENG (821435)

Calon untuk Ijazah Sarjana
(Candidate for the degree of)
MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)

telah mengemukakan kertas penyelidikan yang bertajuk
(has presented his/her research paper of the following title)

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

Seperti yang tercatat di muka surat tajuk dan kulit kertas penyelidikan
(as it appears on the title page and front cover of the research paper)

Bahawa kertas penyelidikan tersebut boleh diterima dari segi bentuk serta kandungan dan meliputi bidang ilmu dengan memuaskan.
(that the research paper acceptable in the form and content and that a satisfactory knowledge of the field is covered by the research paper).

Nama Penyelia : **PROF. MADYA DR. ZAINOL BIDIN**
(Name of Supervisor)

Tandatangan :
(Signature)

Tarikh : 18/03/2018
(Date)

PERMISSION TO USE

In presenting this project paper in partial fulfillment of the requirements for a Post Graduate degree from Universiti Utara Malaysia (UUM), I agree that the Library of this university may make it freely available for inspection. I further agree that permission for copying this project paper in any manner, in whole or in part, for scholarly purpose may be granted by my supervisor(s) or in their absence, by the Dean of Othman Yeap Abdullah Graduate School of Business where I did my project paper. It is understood that any copying or publication or use of this project paper parts of it for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to the UUM in any scholarly use which may be made of any material from my project paper.

Request for permission to copy or make other use of materials in this project paper in whole or in part should be addressed to:

Dean of Othman Yeap Abdullah Graduate School of Business

Universiti Utara Malaysia

06010 UUM Sintok

Kedah Darul Aman

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*

ACKNOWLEDGEMENT

Without the dedication from these people, the completion of this research paper would not be possible. First of all, I am deeply grateful to Prof Madya Dr Zainol Bidin, my supervisor for giving me invaluable support and guidance throughout my candidature. Besides, I would like to express my sincere gratitude to all the lecturers from Tunku Puteri Intan Safinaz School of Accountancy.

To my loving parents and siblings, thank you for all your patience, support, and word of encouragement for me to keep this process of research to the end. They always there cheering and supporting me, encouraging me with their best wishes, and stood by me through the good times and bad.

Besides, I would like to show my gratitude to Royal Malaysia Customs Department for supporting me throughout the entire Master Programme.

I would also like to show appreciation to my postgraduate friends who provide valuable suggestions and constructive comments in completing this research paper.

Last but not least, I would like to thank all GST registrants including tax agents for their involvement in this study. Without their sincere participants, this study will not be as successful as today.

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

REFERENCES

Agarwal, R., & Prasad, J. (1999). Are Individual Differences Germane to the Acceptance of New Information Technologies? *Decision Sciences, 30(2)*, 361 - 391.

Ajzen, I. (1985). From Intentions to Actions: A Theory of Planned Behaviour. *in J. Kuhl, J.Beckmann (eds), Action Control from Cognition to Behaviour.* New York: Springer Verlag.

Ajzen, I. (1991). The theory of planned behaviour. *Organizational Behaviour and Human Decision Processes, 50*, 179 - 211.

Ambali, A. (2009). E-Government Policy : Ground Issues in e-Filing System. *European Journal of Socail Science, 11(2)*, 249 - 266.

Bailey, J., & Pearson, S. (1983). Development Of A Tool For Measuring And Analyzing Computer User Satisfaction. *Management Science, 29(5)*, 530 - 545.

Bidin, Z., & Mohd Shamsudin, F. (2013). Using Theory of Reasoned Action to Explain Taxpayer Intention to Comply with Goods and Services Tax (GST). *Middle East Journal of Scientific Research, 17(3)*, 387 - 394.

Bidin, Z., Md. Idris, K., & Mohd Shamsudin, F. (2009). Predicting Compliance Intention on Zakah on Employment Income in Malaysia : An Application of Reasoned Action Theory. *Jurnal Pengurusan*, 85 - 102.

Bradley, J. (2009). *The Technology Acceptance Model and Other User Acceptance Theories.* USA: IGI Global.

Burn, A., & Bush, R. (1998). *Marketing Research.* London: Prentice-Hall.

Carter, L., & Belanger, F. (2005). The Utilization of E-governments Services: Citizen Trust, Innovation and Acceptance Factors. *Information Systems Journal, Vol. 15*, 5 - 25.

Chan, Q. (2015). *The Essential Guide to Malaysia GST*. Singapore: John Wiley & Sons Singapore Pte. Ltd.

Chang, I., Li., Y., Hung., W., & Hwang., H. (2005). An Empirical Study on the Impact of Quality Antecedents on Tax Payers' Acceptance of Internet Tax-filing System. *Government Information Quarterly 22*, 389 - 410.

Che Azmi, A., & Kamarulzaman, Y. (2010). Adoption of Tax e-Filing : A Conceptual Paper . *African Journal of Business Management Vol. 4(5)* , 599 - 603.

Che Azmi, A., & Ng, L. (2010). The Acceptance of the E-Filing System by Malaysian Taxpayers : A Simplified Model. *Electronic Journal of e-Government, 8(1)*, 13 - 22.

Chen, J., Jubildo, R., Capistrano, E., & Yen, D. (2015). Factors Affecting Online Tax Filing - An Application of the IS Success Model and Trust Theory. *Computersin Human Behavior, 43*, 251 - 262.

Cheng, T., Shaio, Y., & Pang, Y. (2010). An Empirical Study of On-line Tax Filing Acceptance Model : Integrating TAM and TPB. *African Journal of Business Management, 4(5)*, 800 - 810.

Cronbach, L. (1946). Response Sets and Test Validity. Educational and Pyschological Measurement, 6. 475 - 494.

Davis, F. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly, 13(3)*, 319-339.

Deloitte. (2012). *Malaysia Goods and Services Tax Guide.* Malaysia: CCH Asia Pte Limited.

DeLone, W., & McLean, E. (1992). Information systems success: The quest for the dependent variable. *Information Systems Research, 3(1)*, 60-95.

Fishbein, M., & Ajzen, I. (1975). *Belief, Attitude, Intention, and Behavior : An Introduction to Theory and Research.* Addision-Wesley Publishing Company: Philippines.

Fu, J., Farn, C., & Chao, W. (2006). Acceptance of Electronic Tax Filing: A Study of Taxpayer Intentions. *Information & Management, 43*, 109 - 126.

Gupta, G., Zaidi, S., Udo, G., & Bagchi, K. (2015). The Influence of Theory of Planned Behavior, Technology Acceptance Model, and Information System Success Model on the Acceptance of electronic Tax Filing System in an Emerging Economy. *The International Journal of Digital Accounting Research*, 155 - 185.

Hair, J., Anderson, R., Tatham, R., & Black, W. (1998). *Multivariate Data Analysis.* New Jersey: Prentice Hall.

Hoffman, D., & Novak, T. (2006). Marketing in Hypermedia Computer Mediated Environments: Conceptual Foundations. *Journal of Marketing, 60(3)*, 50 - 68.

Hou, C. (2012). Examining the Effect of User Satisfaction on System Usage and Individual Performance with Business Intelligence System L An Empirical Study of Taiwan's Electronics Industry. *International journal of Information Management, 32(6)*, 560 - 573.

Hung, S., Chang, C., & Yu, T. (2006). Determinants of User Acceptance of the e-Government Services : The Case of Online Tax Filing and Payment System. *Government Inform, 23(1),* 97 - 122.

Ilias, A., Razak, M., & Yasoa', M. (2009). Taxpayers' Attitude In Using E - Filing System: Is There Any Significant Difference Among Demographic Factors? *Journal of Internet Banking and Commerce, 14(1),* 1 - 14.

Izatun, S. (22 April, 2008). *Almost Half a Million Taxpayers Now using e-Filing.* The Star.

Johnson, R., & Wichern, D. (2002). *Applied Multivariate Statistical Analysis, 5th Edition.* United States of America: Prentice Hall Inc.

Kasipillai, J. (2015). *A Guide to Malaysian Goods and Services Tax.* Malaysia: Mc Graw-Hill Education (Malaysia) Sdn Bhd.

Kerlinger, F., & Lee , H. (2000). *Foundations of Behavioral Research, 4th Edision.* New York: Harcourt College Publishers.

Kim, Y., Chun, J., & Song, J. (2009). Investigating the Role of Attitude in Technology Accpetance from an Attitude Strength Perspective. *International Journal of Information Management, 29(1),* 67 - 77.

Pallant, J. (2011). *SPSS Survival Manual - A Step by Step Guide to Data Analysis Using SPSS, 4th Edition.* Australia: Allen & Unwin.

Polatoglu, V., & Ekin, S. (2003). An Empirical Investigation of the Turkish Customers' Acceptance of Online Banking Services. *International Journal of Bank Marketing, 19(4),* 156 - 165.

Praveena, K., & Thomas, S. (2013). Continuance Intention to Use Facebook : Role of Perceived enjoyment and Trust. *The International Journal of Business & Management, 1(6),* 26 - 32.

Ramayah, T., Yusoff, Y., Jamaludin, N., & A, I. (2009). Applying the Theory of Planned Behavior (TPB) to Predict Internet Tax Filinf Intentions. *International Journal Manage, 26 (2),* 272 - 284.

RMCD. (2016). *Annual Report Royal Malaysian Customs Department.* Putrajaya: RMCD.

RMCD. (2017). *General Guide.* Putrajaya: Royal Malaysia Customs Department .

RMCD. (2017). *TAP FAQ.* Putrajaya: Royal Malaysia Customs Department.

Rogers, E. (1983). *Difussion of Innovations.* New York: Free Press.

Roscoe, J. (1975). *Fundamental Research Statistics For The Behavioral Science (2nd Edition).* New York: Holt, Rinehart & Winston.

Saad, N. (2009). Fairness Perceptions and Compliance Behaviour : The Case of Salaried Taxpayers in Malaysia after Implementation of Self-Assessment System. *eJournal of Tax Research, 8(1),* 32 - 63.

Safeena, R., Date, H., Hundewale, N., & Kammani, A. (2013). Combination of TAM and TPB in Internet Banking Adoption. *International Journal of Computer Theory and Engineering, 5(1),* 146 - 149.

Salman, K., & Sarjono, B. (2013). Intention and Behaviour of Tax Payemnt Compliance by The Individual Tax Payers Listed in Pratama Tax Office West Sidoarjo Regency. *Journal of Economics, Business and Accountacy Ventura, 16(2),* 309 - 324.

Seddon, P. B. (1997). A Respecification And Extension Of The DeLone And McLean Model Of IS Success. *Information System Research, 8(3)*, 240 - 253.

Sekaran, U. (2009). *Research Methods for Buiness : A Skills-Building Approach* . New York: John Wiley & Soon, Inc.

Shih, Y.-Y., & Fang, K. (2004). The Use of A Decomposed Theory of Planned Behavior to Study Internet Banking in Taiwan. *Internet Research, 14(3)*, 213 - 223.

SME Corp. (2015). *SME Corporation*. Retrieved from Profile and Importance to the Economy: http://www.smecorp.gov.my/index.php/en/policies/2015-12-21-09-09-49/profile-and-importance-to-the-economy

Thomas, A. (2017). *Cultivating Good GST Compliance Culture via CBOS 3.0.* Kuala Lumpur: Legal Herald.

Thornton, R., & Kannaa, T. (2014). *Malaysia Master GST Guide* . Malaysia: CCH (Malaysia) Sdn Bhd.

Venkatesh, V., & Morris, M. (2000). Why Don't Men Ever Stop to Ask for Direction? Gender, Social Influence and Their Role in Technology Acceptance and Usage Behavior. *MIS Quarterly, 24(1)*, 115 - 139.

Wang, Y. (2002). The adoption of electronic tax filing systems: An empirical study. *Government Information Quarterly, 20 (4)*, 333-352.

Wang, Y., Lin, H., Tang, T., & Wang, Y. (2003). Determinants of User Acceptance of Internet Banking : An Empirical Study. *International Journal od Service Industry Management, 14(5)*, 501 - 519.

Yaghoubi, N., Kord, B., & Shakeri, R. (2010). E-government services and User Acceptance : The Unified Model's perspective. *European Journal of Economics, Finance And Administrative, 24*, 36 - 49.

Yousafzai, S., Foxall, G., & Pallester, J. (2010). Explaining Internet Banking Behavior : Theory of Reasoned Action, Theory of Planned Behavior, or Technology Acceptance Model ? *Journal of Applied Social Pyschology*, 1172 - 1202.

Yuen, M. (11 Mac, 2015). *More e-filing Users Expected This Year.* Retrieved from The Star: https://www.thestar.com.my/news/nation/2015/03/11/more-efiling-users-expected-this-year-irb-system-popular-among-younger-crowd/

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

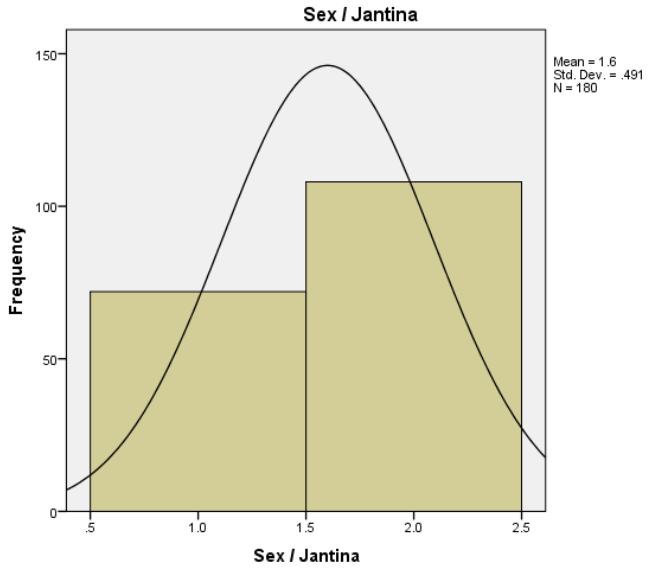
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Primary School / Sekolah Rendah	3	1.7	1.7	1.7
	Secondary School / Sekolah Menengah	26	14.4	14.4	16.1
	Matriculation / STPM / A – Level	19	10.6	10.6	26.7
	Bachelor Degree / Sarjana Muda	98	54.4	54.4	81.1
	Master Degree / Sarjana	20	11.1	11.1	92.2
	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	

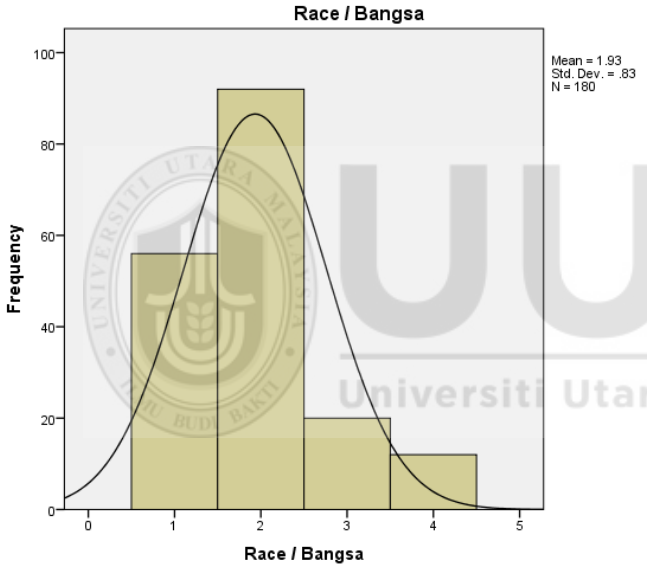
Type of Business / Jenis Perniagaan

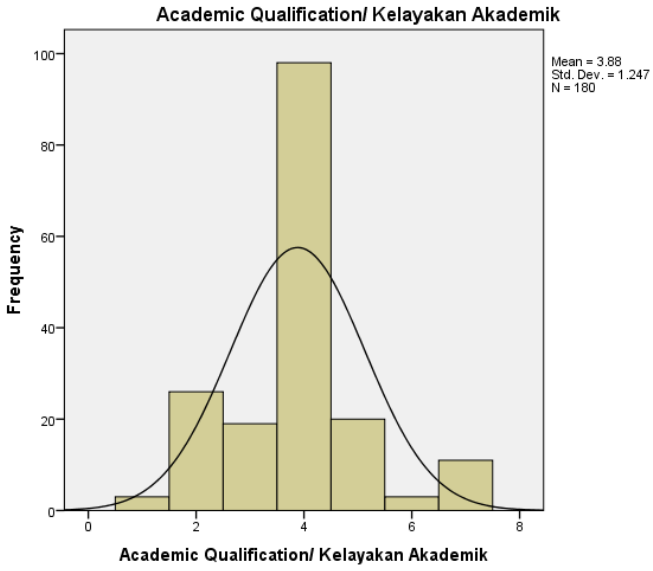
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sole Proprietor	44	24.4	24.4	24.4
	Partnership	28	15.6	15.6	40.0
	Sdn Bhd	97	53.9	53.9	93.9
	Berhad	11	6.1	6.1	100.0
	Total	180	100.0	100.0	

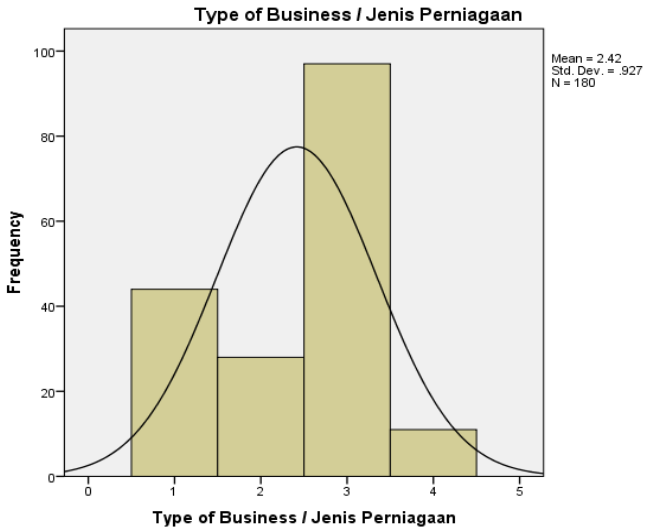
Sector of Business / Sektor Perniagaan

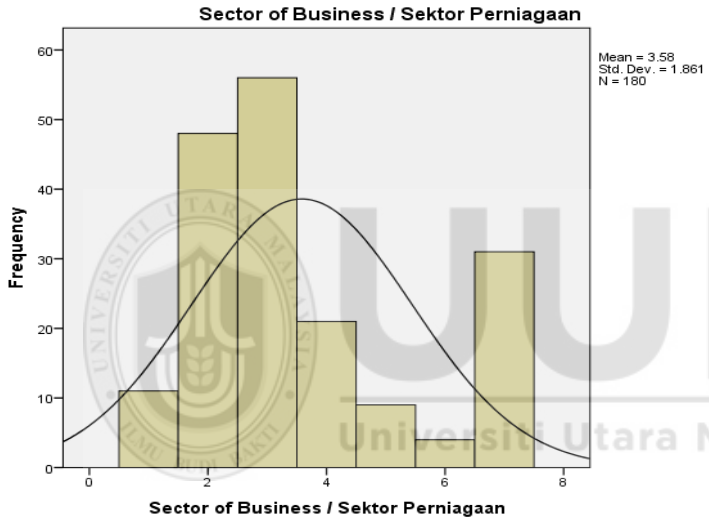
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Health, Education, Government, Local Authority and Statutory Body, NGO, Wealth fare and Utility	11	6.1	6.1	6.1
	Manufacturing, Retailing, and Warehose	48	26.7	26.7	32.8
	Property, Construction, and Professional Services	56	31.1	31.1	63.9
	Finance, 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	





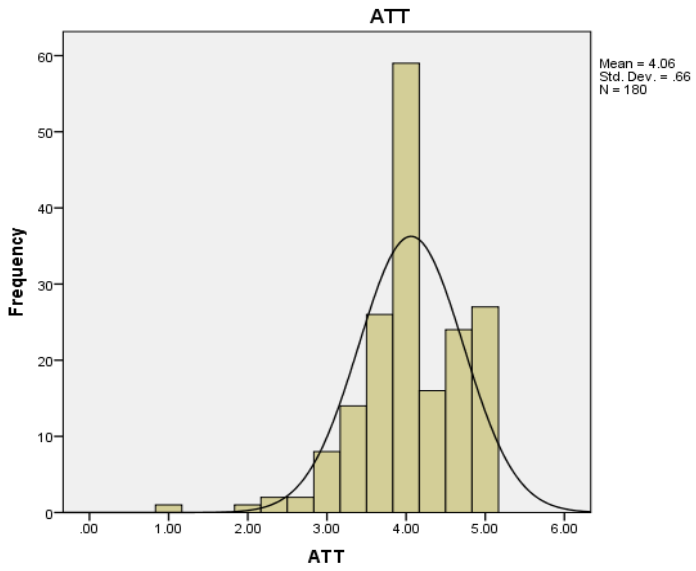


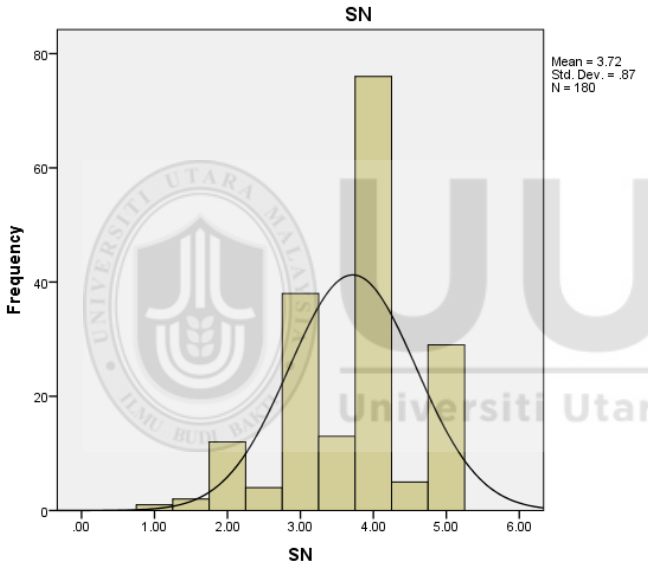


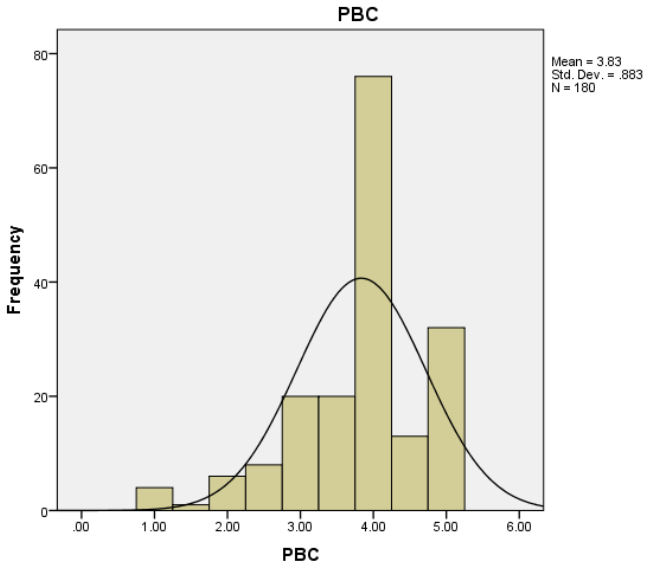


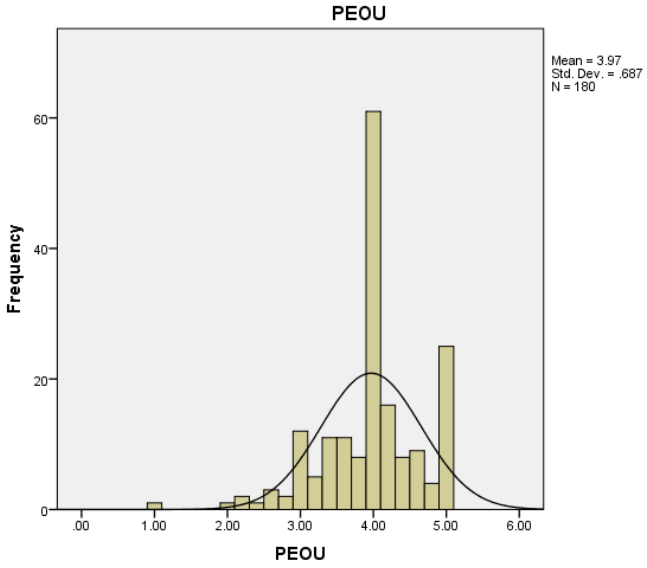
Descriptive Statistics

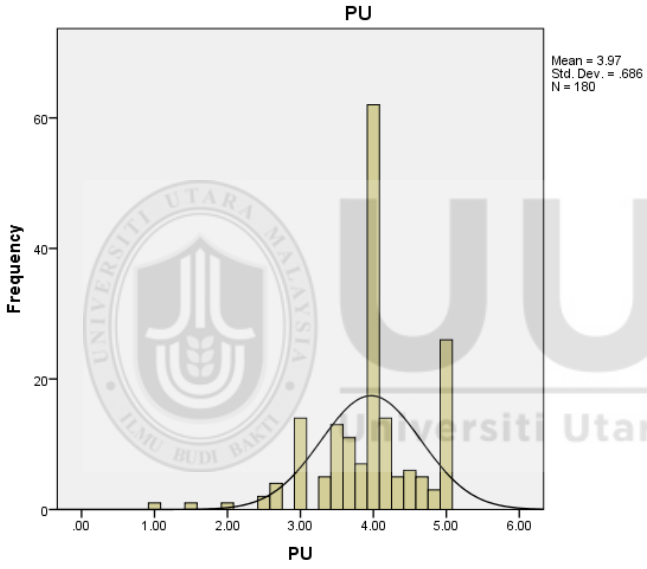
	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
ATT	180	1.00	5.00	4.0630	.65992	-.829	.181	2.144	.360
SN	180	1.00	5.00	3.7167	.87021	-.501	.181	.040	.360
PBC	180	1.00	5.00	3.8333	.88280	-.960	.181	1.251	.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								

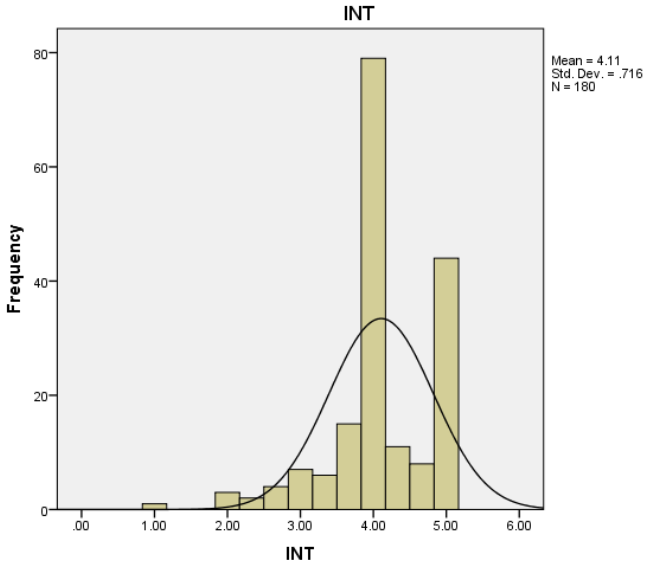


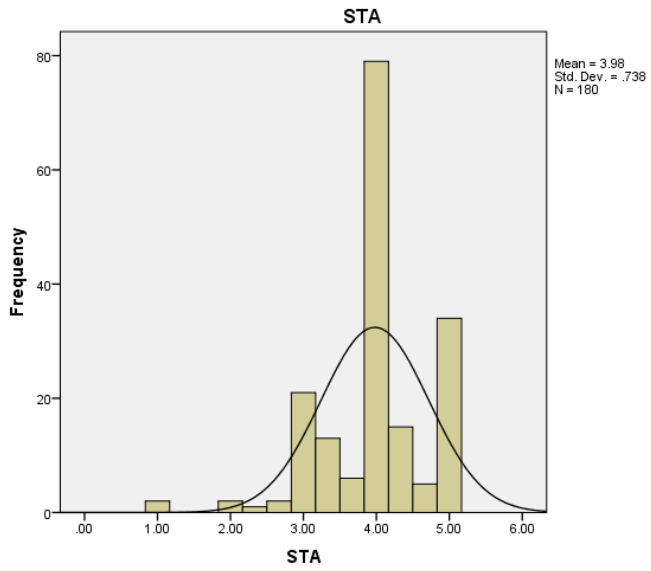












RELIABILITY ANALYSIS (n=180)

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

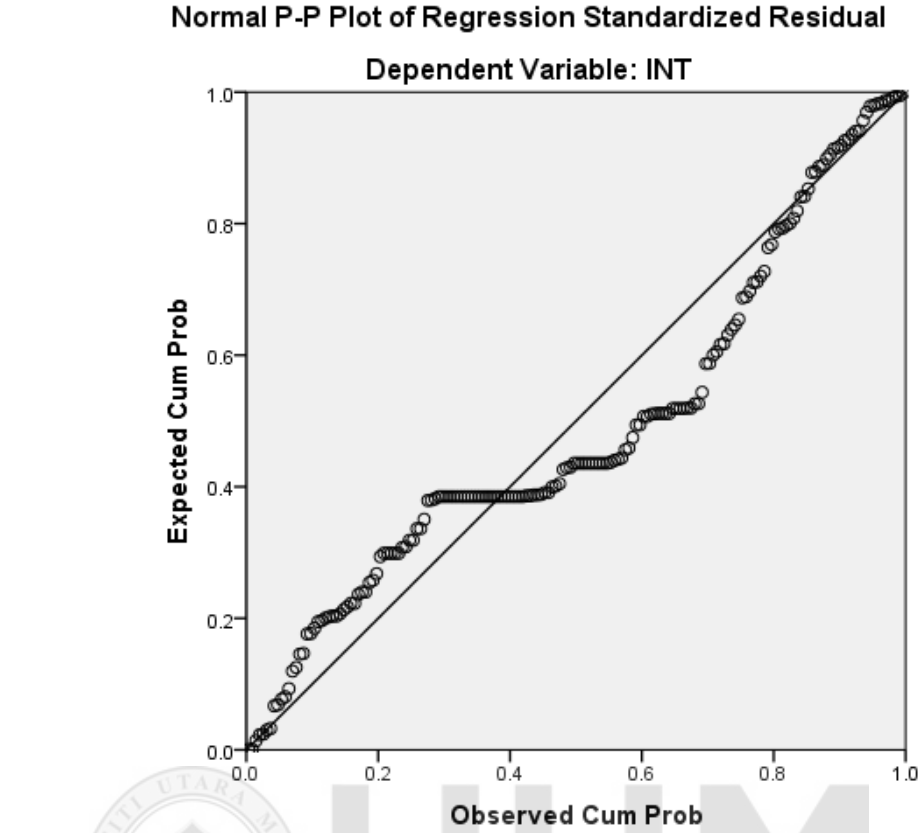
ANOVA[a]

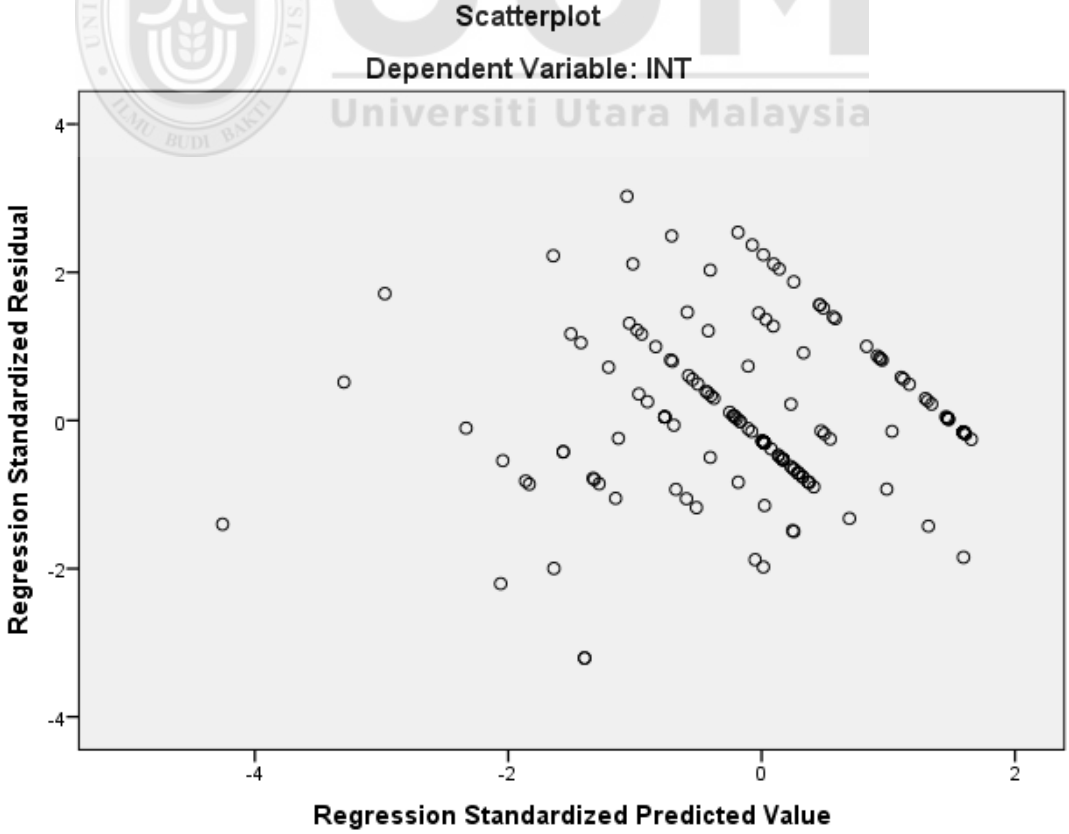
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	64.472	5	12.894	82.399	.000[b]
	Residual	27.229	174	.156		
	Total	91.701	179			

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